

EAST CORNWALL SEARCH & RESCUE TEAM

England & Wales · Charity number 1184106

Details

Other names ECSRT

Status Registered

Legal form CIO

Registered 2019-06-26

Register [View on the Charity Commission register](#)

Contact

Address East Cornwall Search & Rescue Team
15 Paardeberg Road
Bodmin
Cornwall
PL31 1EY

Phone 07014234112

Email chair@eastcornwallsrt.org.uk

Website www.eastcornwallsrt.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO PRESERVE AND PROTECT LIFE AND IN PARTICULAR TO PROVIDE AND MAINTAIN AN EMERGENCY RESCUE SERVICE FOR THE BENEFIT OF THE PUBLIC A) BY PROVISION OF A DEDICATED AND TRAINED VOLUNTEER SERVICE TO ASSIST AND SUPPORT THE EMERGENCY SERVICES IN THE OPERATION OF SEARCH AND RESCUE IN EAST CORNWALL; B) BY PROVISION OF A BACK-UP SERVICE TO OTHER SEARCH AND RESCUE GROUPS ACROSS THE UNITED KINGDOM IF CALLED UPON AND ABLE TO DO SO C) BY PROVISION OF ADVICE AND GUIDANCE WHERE REQUESTED TO ENABLE RESIDENTS OF, AND VISITORS TO, THE COUNTY OF CORNWALL TO ACCESS AND ENJOY THE NATURAL ENVIRONMENT IN SAFETY

Activities: The charities activities include providing support to the statutory emergency services in the Search & Rescue of missing, lost, injured people in any outdoor environment within East Cornwall, and in addition will provide resilience across the country to other Mountain Rescue/Search & Rescue Teams

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment, Armed Forces/emergency Service Efficiency
- **Who:** The General Public/mankind

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£41,434	£40,370	-	-
2024-06-30	£41,782	£53,354	-	-
2023-06-30	£66,918	£25,915	-	-
2022-06-30	£30,408	£31,042	-	-
2021-06-30	£76,327	£18,475	-	-

Trustees

Name	Role	Appointed
Kirstie Elaine Martin		2023-04-27
Michael John Penn		2019-01-07
Neil Fuller		2024-03-14
Steven Marshall		2023-04-27
Tim Hughes		2019-01-07

EAST CORNWALL SEARCH & RESCUE TEAM

England & Wales - Charity number 1184106

Accounts

Company registration number: CE017996

Charity registration number: 1184106

East Cornwall Search and Rescue Team

A charitable incorporated organisation (CIO).

Annual Report and Unaudited but Independently Examined Accounts

for the year ended 30 June 2025

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

East Cornwall Search and Rescue Team

Contents

Reference and Administrative Details.....	1
Trustees' Report.....	2 to 4
Independent Examiner's report.....	5
Statement of financial activities.....	6
Balance Sheet.....	7
Notes to the financial statements.....	8 to 16

East Cornwall Search and Rescue Team

Reference and Administrative Details

Charity name East Cornwall Search and Rescue Team

Charity registration number 1184106

Company registration number CE017996

Registered in England & Wales

Registered Office 15 Paardeburg Road

Bodmin

Cornwall

PL31 1EY

Trustees James Gallienne MBE (resigned)

Neil Fuller

Timothy Hughes

Steven Marshall

Kirstie Martin

Michael Penn

Bankers Lloyds Bank Plc

CSC, Dept 2534

1 Legg Street

Chelmsford

Essex

CM1 1JS

Independent Examiner Andrew Harry CGMA MiP

Cornwall Community Accountancy Service

The Elms

61 Green Lane

Redruth

TR15 1LS

East Cornwall Search and Rescue Team Trustees' Report

The trustees present their report and the unaudited financial statements for the year ended 30 June 2025

Objectives and activities

The objects of the CIO are to preserve and protect life in particular to provide and maintain an emergency rescue service for the benefit of the public. The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The team operates from its rescue centre at Bodmin which is in the heart of its operational area. Membership is drawn from throughout East Cornwall, and call outs are in urban, rural and moorland locations across the patch, however the team does assist neighbouring teams when requested. We often undertake joint exercises and training both locally within the Peninsular Mountain and Cave Rescue Association, and nationally with MREW. Working through a Police callout mechanism, the 39 operational members in ECSRT have responded to 34 callouts in 2024/25.

Team members have undertaken over 9,900 hours in team activities. The team also has a number of non-operational volunteer team members assisting with fundraising, maintenance and other support functions.

Call outs have included 17 missing person searches for Devon and Cornwall Police, 17 rescues of persons from remote countryside and moorland for South Western Ambulance Service Trust (SWAST), and several other multi agency incidents and rescue covers. Notable call outs include two separate four-day multi agency searches, one in Looe and another in St Clear and an additional two-day search near Fowey. The team has continued to support neighbouring teams – in particular working with West Cornwall team on a number of vulnerable missing person searches throughout the operational year.

The team is extremely grateful for the support we receive from individuals, businesses and other charities to support our work. Our work is only possible with the ongoing support of Devon and Cornwall Police and South West Ambulance Service Foundation Trust.

Throughout 2024-2025 East Cornwall Search and Rescue Team continue to focus its strategic attentions on its long term plans. As the equipment profile and training needs of the team evolves, a dedicated team has continued to develop a business plan to review our rescue centre requirements - working with industry to ensure a bespoke solution for our complex and long term needs. This will ensure the charity is best placed to continue to provide a high quality, efficient and modern service, which is still staffed entirely by volunteers.

East Cornwall Search and Rescue Team Trustees' Report

Structure, governance and management

East Cornwall Search and Rescue Team provides an entirely volunteer operated search and rescue service for missing, lost and injured people throughout the county of Cornwall, 365 days a year, 24 hours a day. Working closely with Devon and Cornwall Police, South West Ambulance Service Foundation Trust (SWASFT) and other statutory services, our focus is as an inland search and rescue team, primarily operating in the East Cornwall areas. As a member of Mountain Rescue England & Wales (MREW) our teams are trained within a national framework, coupled with a broad range of resources, allowing the team to respond to a wide variety of incidents. These can include technical, medical and trauma extractions and evacuations from remote areas, vulnerable missing person searches, swift water safety and rescue, steep slope and rope access solutions and a dedicated mine rescue team. The team is also a member of the British Cave Rescue Council.

Governing document

The organisation is a Charitable Incorporated Organisation that was registered with the Charity Commission on 26 June 2019. It is governed by its articles of association which follows the CIO association model.

Recruitment and induction of trustees

The trustees have met regularly, building in reviews of working practices and policies to ensure the team is working to best practice and current standards. This has included reviews of our Safeguarding, Diversity and Equality, and Code of Conduct policies to name a few.

Risk management

The trustees regularly review the risks to the Charity from both external factors and its operations. The trustees consider that they have taken appropriate steps to reduce such risks.

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

East Cornwall Search and Rescue Team Trustees' Report

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 5th February 2026 and signed on its behalf by:

.....

Steven Marshall
Chair of Trustees

East Cornwall Search and Rescue Team Independent Examiner's Report

I report on the accounts of the company for the year ended 30 June 2025 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Andrew Harry Chartered General Management Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

.....
Date:

East Cornwall Search and Rescue Team

Statement of Financial Activities

for the year ended 30 June 2025

	Note	Unrestricted funds 2025 £	Restricted income funds 2025 £	Total funds 2025 £	Prior year funds 2024 £
Income and endowments from:					
Donations and legacies	4	23,211	-	23,211	29,382
Charitable activities	5	17,018	750	17,768	11,600
Investments	6	455	-	455	800
Total		40,684	750	41,434	41,782
Expenditure on:					
Raising Funds	7	1,392	-	1,392	517
Charitable activities	8	38,965	13	38,978	52,837
Total		40,357	13	40,370	53,354
Net income/(expenditure) before investment gains/(losses)		327	737	1,064	(11,572)
Net income/(expenditure)		327	737	1,064	(11,572)
Other gains/(losses)		-	-	-	-
Net movement in funds		327	737	1,064	(11,572)
Reconciliation of funds:					
Total funds brought		240,288	-	240,288	251,860
Total funds carried forward		240,615	737	241,352	240,288

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

East Cornwall Search and Rescue Team Balance Sheet

As at 30 June 2025

		2025		2024	
	Note	£	£	£	£
Fixed Assets					
Tangible Assets	11		177,551		186,236
			177,551		186,236
Current Assets					
Debtors	12	3,699		10,279	
Cash at bank and in hand		62,444		45,936	
		66,143		56,215	
Creditors: Amounts falling due within one year	13	(2,342)		(2,163)	
Net current assets			63,801		54,052
Total assets less current liabilities			241,352		240,288
Net assets			241,352		240,288
The funds of the charity:					
Restricted funds	14		737		-
Unrestricted funds	14				
Other reserves		177,551		186,236	
Unrestricted income funds		63,064		54,052	
Total unrestricted funds		240,615		240,288	
Total charity funds			241,352		240,288

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 5th February 2026 and signed on its behalf by:

Steven Marshall
Chair of Trustees

East Cornwall Search and Rescue Team

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:

- 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

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

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

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

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates where this is quantifiable

East Cornwall Search and Rescue Team

Notes to the Accounts

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

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.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Freehold property	- No depreciation due to expected increase in value
Rescue equipment	-25% reducing balance
Motor vehicles	-10% reducing balance
Computer equipment	-25% reducing balance

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

East Cornwall Search and Rescue Team

Notes to the Accounts

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company Status

The charity is a charitable incorporated organisation and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The members of the charity are the trustees named on page 1.

East Cornwall Search and Rescue Team

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £
Income			
Income and endowments from:			
Donations and legacies	29,382	-	29,382
Charitable activities	11,600	-	11,600
Investments	800	-	800
Total	<u>41,782</u>	<u>-</u>	<u>41,782</u>
Expenditure			
Expenditure on:			
Raising Funds	517	-	517
Charitable activities	52,584	253	52,837
Total	<u>53,101</u>	<u>253</u>	<u>53,354</u>
Net income/(expenditure) before investment gains/(losses)	<u>(11,319)</u>	<u>(253)</u>	<u>(11,572)</u>
Net income/(expenditure)	(11,319)	(253)	(11,572)
Transfers between funds	24,747	(24,747)	-
Other gains/(losses)			-
Net movement in funds	<u>13,428</u>	<u>(25,000)</u>	<u>(11,572)</u>
Reconciliation of funds:			
Total funds brought forward	226,860	25,000	251,860
Total funds carried forward	<u><u>240,288</u></u>	<u><u>-</u></u>	<u><u>240,288</u></u>

4 Donations and Legacies

	Unrestricted funds £	Restricted income funds £	Total funds 2025 £	Prior year funds 2024 £
Appeals and donations	23,211	-	23,211	29,382
	<u><u>23,211</u></u>	<u><u>-</u></u>	<u><u>23,211</u></u>	<u><u>29,382</u></u>

East Cornwall Search and Rescue Team

Notes to the Accounts

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2025 £	2024 £
Grant Income:				
Grants	-	750	750	-
Primary Purpose Trading:				
Rescue Cover & Events	7,205	-	7,205	4,223
Mileage Reimbursed	6,133	-	6,133	6,111
Merchandise Revenue	994	-	994	-
Fundraising	2,686	-	2,686	1,266
	<u>17,018</u>	<u>750</u>	<u>17,768</u>	<u>11,600</u>

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2025 £	2024 £
Interest on cash deposits	455	-	455	800
	<u>455</u>	<u>-</u>	<u>455</u>	<u>800</u>

7 Expenditure on raising funds

	Unrestricted	Restricted	Total	Prior year
	£	£	2025 £	2024 £
Fundraising Expenses	1,392	-	1,392	517
	<u>1,392</u>	<u>-</u>	<u>1,392</u>	<u>517</u>

East Cornwall Search and Rescue Team

Notes to the Accounts

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2025 £	2024 £
Direct costs				
Rescue Equipment	8,052	13	8,065	21,604
Mileage paid to volunteers	5,380	-	5,380	5,756
Other direct charitable expenditure	225	-	225	390
Irrecoverable VAT	-	-	-	1,590
	13,657	13	13,670	29,340
Support costs				
Training	2,783	-	2,783	3,725
Light, heat and power	285	-	285	1,784
Insurance	3,256	-	3,256	1,256
Repairs and maintenance	25	-	25	1,001
Telephone and fax	950	-	950	1,093
IT Software & Consumables	1,762	-	1,762	-
Printing, postage and stationery	280	-	280	138
Subscriptions	550	-	550	1,528
Sundry expenses	306	-	306	-
Owned vehicle expenses	5,048	-	5,048	4,656
Bank charges	-	-	-	15
Depreciation	9,503	-	9,503	7,741
Total Support Costs	24,748	-	24,748	22,937
Governance Costs				
The audit or independent examination of the charity's accounts	560	-	560	560
Total Governance Costs	560	-	560	560
Total Charitable Expenditure	38,965	13	38,978	52,837

East Cornwall Search and Rescue Team

Notes to the Accounts

9 Net income/ expenditure

Net income/expenditure is stated after charging:

	2025	2024
	£	£
Auditors' / Independent Examiners' remuneration	560	560
Depreciation of tangible fixed assets	9,503	7,741
	9,503	7,741

10 Trustees' remuneration and expenses

Trustees received no remuneration or benefits in kind during the current or prior year.

Expenses totalling £751 were paid to 2 Trustees (2024 - £1,017 to 2 trustees)

11 Tangible fixed assets

	Land and Buildings	Rescue Equipment	Motor Vehicles	Computer Equipment	Total
		£	£	£	£
Cost					
As at 1 July 2024	111,505	21,406	75,034	2,830	210,775
Additions	-	818	-	-	818
As at 30 June 2025	111,505	22,224	75,034	2,830	211,593
Depreciation					
As at 1 July 2024	-	9,691	13,834	1,014	24,539
Charge for the year	-	2,929	6,120	454	9,503
As at 30 June 2025	-	12,620	19,954	1,468	34,042
Net Book Value					
As at 30 June 2025	111,505	9,604	55,080	1,362	177,551
As at 30 June 2024	111,505	11,715	61,200	1,816	186,236

East Cornwall Search and Rescue Team

Notes to the Accounts

12 Debtors

	2025	2024
	£	£
VAT recoverable	3,699	10,279
	3,699	10,279

13 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,782	-
Accruals and deferred income	560	2,163
	2,342	2,163

14 Analysis of funds

	As at 1 July 2024	Incoming Resources	Resources Expended	Transfers	As at 30 June 2025
	£	£	£	£	£
Restricted Funds					
CC Grant for Water Equipme:	-	750	(13)	-	737
	-	750	(13)	-	737
General Funds					
Unrestricted funds	54,052	40,684	(30,854)	(818)	63,064
Designated funds					
Designated Capital Fund	186,236	-	(9,503)	818	177,551
Total Unrestricted funds	240,288	40,684	(40,357)	-	240,615
Total funds	240,288	41,434	(40,370)	-	241,352

East Cornwall Search and Rescue Team Notes to the Accounts

15 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	177,551	-	177,551	186,236
Current assets	65,406	737	66,143	56,215
Creditors: Amounts falling due within one year	(2,342)	-	(2,342)	(2,163)
Net Assets	<u>240,615</u>	<u>737</u>	<u>241,352</u>	<u>240,288</u>

EAST CORNWALL SEARCH & RESCUE TEAM

England & Wales - Charity number 1184106

Accounts

Company registration number: CE017996

Charity registration number: 1184106

East Cornwall Search & Rescue Team

A charitable incorporated organisation (CIO)

Annual Report and Unaudited but Independently Examined Accounts
for the year ended 30 June 2024

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

East Cornwall Search & Rescue Team

Contents

Reference and Administrative Details.....	1
Trustees' Report.....	2 to 3
Independent Examiner's report.....	4
Statement of financial activities.....	5
Balance Sheet.....	6
Notes to the financial statements.....	7 to 14

East Cornwall Search & Rescue Team

Reference and Administrative Details

Charity name	East Cornwall Search & Rescue Team
Charity registration number	1184106
Company registration number	CE017996
	Registered as a CIO in England & Wales
Registered office	15 Paardeburg Road, Bodmin, Cornwall PL31 1EY
Trustees	Mr Neil Fuller (appointed 14th March 2024) Mr James Gallienne MBE Mr Timothy Hughes Mr Steven Marshall Mrs Kirstie Martin Mr Michael Penn Ms Emma Ridgewell-Howard (resigned 14th March 2024)
Bankers	Lloyds Bank Plc CSC, Dept 2534 1 Legg Street Chelmsford Essex CM1 1JS
Independent Examiner	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

East Cornwall Search & Rescue Team

Trustees' Report

The trustees present their report and the financial statements for the year ended 30 June 2024

Objectives and activities

The objects of the CIO are to preserve and protect life in particular to provide and maintain an emergency rescue service for the benefit of the public. The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The team operates from its rescue centre at Bodmin which is in the heart of its operational area. Membership is drawn from throughout East Cornwall, and call outs are in urban, rural and moorland locations across the patch, however the team does assist neighbouring teams when requested. We often undertake joint exercises and training both locally within the Peninsular Mountain and Cave Rescue Association, and nationally with MREW. Working through a Police callout mechanism, the 37 operational members in ECSRT have responded to 35 callouts in 2023, which is a slight increase from the year before. Team members have undertaken almost 7000 hours in team activities. The team also has a number of non-operational volunteer team members assisting with fundraising, maintenance and other support functions.

Call outs have included 20 missing person searches for Devon and Cornwall Police, 8 rescues of persons from remote countryside and moorland for South Western Ambulance Service Trust (SWAST), and several other multi agency incidents and rescue covers. Notable call outs include a high profile successful rescue of an injured mine explorer within a mine working on Bodmin Moor, assisted by Devon Cave Rescue Organisation, SWAST Hazardous Area Response Team and the police. The weather conditions were horrendous, however members worked through the night bringing the explorer to the surface and then carried him over moorland to the ambulance. The team has continued to support neighbouring teams – in particular working with West Cornwall team on a number of vulnerable missing person searches throughout the operational year.

The team is extremely grateful for the support we receive from individuals, businesses and other charities to support our work. Our work is only possible with the ongoing support of Devon and Cornwall Police and South West Ambulance Service Foundation Trust.

The trustees have met regularly, building in reviews of working practices and policies to ensure the team is working to best practice and current standards. This has included reviews of our Safeguarding, Diversity and Equality, and Code of Conduct policies to name a few.

"A key focus has been to ensure robustness in our decision making, especially concerning matters relating to compliance of governance and constitutional matters such as membership and the delegation of key powers and functions to the Management Team. This is essential to ensure we are operating within our governing document, and it ensures clear and auditable processes to protect the charity and its members.

East Cornwall Search & Rescue Team Trustees' Report

Throughout 2023-2024 East Cornwall Search and Rescue Team has focused its strategic attentions on its long term plans and it successfully brought in to service a new incident control vehicle, which provides additional welfare facilities on remote searches as well as a more spacious and advanced area for managing incidents. As the equipment profile and training needs of the team evolves, a dedicated team has continued to develop a business plan to review our rescue centre requirements - working with industry to ensure a bespoke solution for our complex and long term needs. This will ensure the charity is best placed to continue to provide a high quality, efficient and modern service, which is still staffed entirely by volunteers.

Structure, governance and management

East Cornwall Search and Rescue Team provides an entirely volunteer operated search and rescue service for missing, lost and injured people throughout the county of Cornwall, 365 days a year, 24 hours a day. Working closely with Devon and Cornwall Police, South West Ambulance Service Foundation Trust (SWASFT) and other statutory services, our focus is as an inland search and rescue team, primarily operating in the East Cornwall areas. As a member of Mountain Rescue England & Wales (MREW) our teams are trained within a national framework, coupled with a broad range of resources, allowing the team to respond to a wide variety of incidents. These can include technical, medical and trauma extractions and evacuations from remote areas, vulnerable missing person searches, swift water safety and rescue, steep slope and rope access solutions and a dedicated mine rescue team. The team is also a member of the British Cave Rescue Council.

The organisation is a Charitable Incorporated Organisation that was registered with the Charity Commission on 26 June 2019. It is governed by its articles of association which follows the CIO association model.

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Approved by the Board on 30th January 2025 and signed on its behalf by:

.....
James Gallienne MBE
Trustee

East Cornwall Search & Rescue Team

Independent Examiner's Report

I report on the accounts of the company for the year ended 30 June 2024 which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Debbie Risborough, Chartered Certified Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

.....
Date:

East Cornwall Search & Rescue Team

Statement of Financial Activities

for the year ended 30 June 2024

		Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior year funds 2023 £
Income and endowments from:					
Donations and legacies	4	29,382	-	29,382	66,686
Charitable activities	5	11,600	-	11,600	-
Investments	6	800	-	800	232
Total		41,782	-	41,782	66,918
Expenditure on:					
Raising funds	7	517	-	517	809
Charitable activities	8	52,584	253	52,837	25,106
Total		53,101	253	53,354	25,915
Net income/(expenditure) before investment gains/(losses)		(11,319)	(253)	(11,572)	41,003
Net income/(expenditure)		(11,319)	(253)	(11,572)	41,003
Net movement in funds		(11,319)	(253)	(11,572)	41,003
Reconciliation of funds:					
Total funds brought		226,860	25,000	251,860	210,857
Total funds carried forward		215,541	24,747	240,288	251,860

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

East Cornwall Search & Rescue Team
Balance Sheet
As at 30 June 2024

		2024		2023	
Note	£	£	£	£	£
Fixed Assets					
Tangible Assets	11		186,236		165,278
			186,236		165,278
Current Assets					
Debtors	12	10,279		6,596	
Cash at bank and in hand		45,936		80,581	
		56,215		87,177	
Creditors: Amounts falling due within one year	13	(2,163)		(595)	
Net current assets			54,052		86,582
Total assets less current liabilities			240,288		251,860
Net assets			240,288		251,860
The funds of the charity:					
Restricted funds	14		-		25,000
Unrestricted funds	14				
Other reserves		186,236		165,278	
Unrestricted income funds		54,052		61,582	
Total unrestricted funds			240,288		226,860
Total charity funds			240,288		251,860

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 30th January 2025 and signed on its behalf by:

James Gallienne MBE
Trustee

East Cornwall Search & Rescue Team

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:

- 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

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

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

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

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

East Cornwall Search & Rescue Team

Notes to the Accounts

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

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.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually.

The rates used are as follows:-

Freehold property	- No depreciation due to expected increase in value
Rescue equipment	- 25% reducing balance
Motor vehicles	- 10% reducing balance
Computer equipment	- 25% reducing balance

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

East Cornwall Search & Rescue Team

Notes to the Accounts

1.9 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.1 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company Status

The charity is a charitable incorporated organisation and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The members of the charity are the trustees named on page 1.

East Cornwall Search & Rescue Team

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £
Income			
Income and endowments from:			
Donations and legacies	41,686	25,000	66,686
Investments	232	-	232
Total	<u>41,918</u>	<u>25,000</u>	<u>66,918</u>
Expenditure			
Expenditure on:			
Raising Funds	809	-	809
Charitable activities	25,106	-	25,106
Total	<u>25,915</u>	<u>-</u>	<u>25,915</u>
Net income/(expenditure) before investment gains/(losses)	16,003	25,000	41,003
Net gains/(losses) on investments			-
Net income/(expenditure) Extraordinary items	<u>16,003</u>	<u>25,000</u>	<u>41,003</u>
Transfers between funds			-
Other recognised gains/(losses):			
<i>Net movement in funds</i>	<u>16,003</u>	<u>25,000</u>	<u>41,003</u>
Reconciliation of funds:			
Total funds brought forward	210,857	-	210,857
Total funds carried forward	<u>226,860</u>	<u>25,000</u>	<u>251,860</u>

4 Donations and Legacies

	Unrestricted funds £	Restricted income funds £	Total funds 2024 £	Prior year funds 2023 £
Appeals and donations	29,382	-	29,382	66,686
	<u>29,382</u>	<u>-</u>	<u>29,382</u>	<u>66,686</u>

East Cornwall Search & Rescue Team

Notes to the Accounts

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
<i>Primary Purpose Trading:</i>				
Rescue Cover and Events	4,223	-	4,223	-
Mileage reimbursed	6,111	-	6,111	-
Fundraising	1,266	-	1,266	-
	11,600	-	11,600	-

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
Interest on cash deposits	800	-	800	232
	800	-	800	232

7 Expenditure on raising funds

	Unrestricted	Restricted	Total	Prior year
	£	£	2024 £	2023 £
Fundraising expenses	517	-	517	809
	517	-	517	809

East Cornwall Search & Rescue Team

Notes to the Accounts

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2024 £	2023 £
Direct costs				
Rescue Equipment	21,604	-	21,604	7,191
Mileage paid to volunteers	5,756	-	5,756	3,262
Other direct charitable expenditure	390	-	390	-
Irrecoverable VAT	1,590	-	1,590	-
	<u>29,340</u>	<u>-</u>	<u>29,340</u>	<u>10,453</u>
Support costs				
Staff training	3,725	-	3,725	389
Light, heat and power	1,784	-	1,784	1,769
Insurance	1,256	-	1,256	1,421
Repairs and maintenance	1,001	-	1,001	246
Telephone and fax	1,093	-	1,093	870
Printing, postage and stationery	138	-	138	115
Subscriptions	1,528	-	1,528	420
Motor vehicle expenses	4,403	253	4,656	824
Bank charges	15	-	15	15
Depreciation	7,741	-	7,741	7,989
Total Support Costs	<u>22,684</u>	<u>253</u>	<u>22,937</u>	<u>14,058</u>
Governance Costs				
The independent examination of the charity's accounts	560	-	560	595
Total Governance Costs	<u>560</u>	<u>-</u>	<u>560</u>	<u>595</u>
Total Charitable Expenditure	<u><u>52,584</u></u>	<u><u>253</u></u>	<u><u>52,837</u></u>	<u><u>25,106</u></u>

East Cornwall Search & Rescue Team

Notes to the Accounts

9 Net income/ expenditure

Net income/expenditure is stated after charging:

	2024	2023
	£	£
Independent Examiners' remuneration	560	595
Depreciation of tangible fixed assets	7,741	7,989
	8,301	8,584

10 Trustees' remuneration and expenses

Trustees received no remuneration or benefits in kind during the current or prior periods.

Expenses totalling £1,017 were paid to 3 Trustees (2023 - £235 to 2 trustees)

11 Tangible fixed assets

	Land and Buildings	Rescue Equipment	Motor Vehicles	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 July 2023	111,505	18,571	50,287	1,713	182,076
Additions	-	2,835	24,747	1,117	28,699
As at 30 June 2024	111,505	21,406	75,034	2,830	210,775
Depreciation					
As at 1 July 2023	-	6,494	9,555	749	16,798
Charge for the year	-	3,197	4,279	265	7,741
As at 30 June 2024	-	9,691	13,834	1,014	24,539
Net Book Value					
As at 30 June 2024	111,505	11,715	61,200	1,816	186,236
As at 30 June 2023	111,505	12,077	40,732	964	165,278

12 Debtors

	2024	2023
	£	£
VAT Recoverable	10,279	6,596
	10,279	6,596

East Cornwall Search & Rescue Team

Notes to the Accounts

13 Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	2,163	595
	2,163	595

14 Analysis of funds

	As at 1 July 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 June 2024 £
Restricted Funds					
Control Vehicle	25,000	-	(253)	(24,747)	-
	25,000	-	(253)	(24,747)	-
General Funds					
Unrestricted funds	61,582	41,782	(45,361)	(3,951)	54,052
Designated funds					
Designated capital fund	165,278	-	(7,740)	28,698	186,236
Total Unrestricted funds	226,860	41,782	(53,101)	24,747	240,288
Total funds	251,860	41,782	(53,354)	-	240,288

15 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	186,236	-	186,236	165,278
Current assets	54,052	-	54,052	86,582
Net Assets	240,288	-	240,288	251,860

EAST CORNWALL SEARCH & RESCUE TEAM

England & Wales - Charity number 1184106

Accounts

Company registration number: CE017996

Charity registration number: 1184106

East Cornwall Search & Rescue Team

(A charitable incorporated organisation (CIO).)

Annual Report and Unaudited but Independently Examined Accounts
for the year ended 30 June 2023

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

East Cornwall Search Rescue Team
Contents

Reference and Administrative Details.....	1
Trustees' Report.....	2 to 3
Independent Examiner's report.....	4
Statement of financial activities.....	5
Balance Sheet.....	6
Notes to the financial statements.....	7 to 14

East Cornwall Search Rescue Team

Reference and Administrative Details

Charity name	East Cornwall Search & Rescue Team
Charity registration number	1184106
Company registration number	CE017996
	Registered as a CIO in England & Wales
Registered and Principal office	15 Paardeberg Road Bodmin Cornwall PL31 1EY
Trustees	James Gallienne Tim Hughes Steve Marshall (Appointed 27 April 2023) Kirstie Martin (Appointed 27 April 2023) Mike Penn Emma Ridgewell-Howard Norman Trebilcock (Resigned 2 March 2023)
Company Secretary	Mike Penn
Independent Examiner	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

East Cornwall Search Rescue Team

Trustees' Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the unaudited financial statements for the year ended 30 June 2023

Objectives and activities

The objects of the CIO are to preserve and protect life in particular to provide and maintain an emergency rescue service for the benefit of the public. The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The team operates from its rescue centre at Bodmin which is in the heart of its operational area. Membership is drawn from throughout East Cornwall, and call outs are in urban, rural and moorland locations across the area, however the team does assist neighbouring teams when requested. We often undertake joint exercises and training with teams from West Cornwall, Dartmoor and Exmoor, linked within MREW. Working through a Police callout mechanism, the 33 operational members in ECSRT have responded to 33 callouts in 2022. Team members have undertaken over 8000 hours in team activities. The team also has a number of non-operational volunteer team members assisting with fundraising, maintenance and other support functions.

Call outs have included a multi agency missing person search in the Par area. This police call out used various resources including NPAS and HM Coastguard and sadly resulted in the missing person being located deceased. We've also responded to an increasing amount of calls for assistance from the ambulance service for casualty evacuations, often from difficult areas such as Golitha Falls and Gold Diggings Quarry. A number of these incidents often require additional rope rescue skills to ensure the safety of the casualty and rescuers. The threat of Storm Eunice resulted in the team being placed on standby by the Local Resilience Forum Silver SAR Cell to respond to flooding. We also continued our proud tradition of supporting local events with medical cover and educational talks, as well as responding to call outs with neighbouring teams – assisting DSRT Ashburton at Newbridge, and our colleagues in West Cornwall on several occasions including a deployment of our water team to Constantine. Our call outs are wide and varied in type and requires us to have a skilled and dedicated membership.

The team is extremely grateful for the support we receive from individuals, businesses and other charities to support our work. Our work is only possible with the ongoing support of Devon and Cornwall Police and South West Ambulance Service Foundation Trust.

Lessons learnt in previous accounting years have been a catalyst to improve our Governance. Work has taken place reviewing our financial controls, the form and function of the Board and improving systems.

East Cornwall Search Rescue Team

Trustees' Report

Throughout 2022-2023 East Cornwall Search and Rescue Team has focused its strategic attentions on its long term plans and it successfully became an accredited Rescue 3 Europe training centre, utilising its own instructors to deliver training to members in house – representing a significant long term financial saving and increasing the quality of the training. Ambitious plans to redevelop the rescue centre and replace an aging Incident Control vehicle have required major bid writing efforts, which are beginning to bear fruit thanks to hard work by our fundraising team, trustees and officers. Ensuring the success of these projects will ensure the charity is best placed to continue to provide a high quality and modern service, which is still staffed entirely by volunteers.

Structure, governance and management

East Cornwall Search and Rescue Team provides an entirely volunteer operated search and rescue service for missing, lost and injured people throughout the county of Cornwall, 365 days a year, 24 hours a day. Working closely with Devon and Cornwall Police, South West Ambulance Service Foundation Trust and other statutory services, our focus is as an inland service providing specialist search and rescue support and expertise. As a member of Mountain Rescue England & Wales (MREW) our teams are trained within a national framework, coupled with a broad range of resources, allowing the team to respond to a wide variety of incidents. These can include technical, medical and trauma extractions and evacuations from remote areas, vulnerable missing person searches, swift water safety and rescue, steep slope and rope access solutions and a dedicated mine rescue team. The team is also a member of the British Cave Rescue Council.

The organisation is a Charitable Incorporated Organisation that was registered with the Charity Commission on 26 June 2019. It is governed by its articles of association which follows the CIO association model.

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Approved by the Board on 14th March 2024 and signed on its behalf by:

James Gallienne
Trustee

East Cornwall Search Rescue Team Independent Examiner's Report

I report on the accounts of the charity for the year ended 30 June 2023 which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Debbie Risborough, Chartered Certified Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

.....
Date:

East Cornwall Search Rescue Team

Statement of Financial Activities

for the year ended 30 June 2023

	Note	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £	Prior year funds 2022 £
Income and endowments from:					
Donations and legacies	4	41,686	25,000	66,686	20,934
Charitable activities	5	-	-	-	9,471
Investments	6	232	-	232	3
Total		41,918	25,000	66,918	30,408
Expenditure on:					
Raising funds	7	809	-	809	570
Charitable activities	8	25,106	-	25,106	30,472
Total		25,915	-	25,915	31,042
Net income/(expenditure) before investment gains/(losses)		16,003	25,000	41,003	(634)
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		16,003	25,000	41,003	(634)
Net movement in funds		16,003	25,000	41,003	(634)
Reconciliation of funds:					
Total funds brought		210,857	-	210,857	211,491
Total funds carried forward		226,860	25,000	251,860	210,857

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

East Cornwall Search Rescue Team
Balance Sheet
As at 30 June 2023

		2023		2022	
Note	£	£	£	£	£
Fixed Assets					
Tangible Assets	11		165,278		170,618
			165,278		170,618
Current Assets					
Debtors	12	6,596		5,717	
Cash at bank and in hand		80,581		35,713	
		87,177		41,430	
Creditors: Amounts falling due within one year	13	(595)		(1,191)	
Net current assets			86,582		40,239
Total assets less current liabilities			251,860		210,857
Net assets			251,860		210,857
The funds of the charity:					
Restricted funds			25,000		-
Unrestricted funds					
Other reserves		165,278		-	
Unrestricted income funds		61,582		210,857	
Total unrestricted funds			226,860		210,857
Total charity funds			251,860		210,857

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 14th March 2024 and signed on its behalf by:

Emma Ridgwell-Howard
Trustee

East Cornwall Search Rescue Team

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:

- 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

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

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 Fund accounting policy

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

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

East Cornwall Search Rescue Team

Notes to the Accounts

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

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.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Freehold property	- no depreciation due to expected increase in value
Rescue Equipment	-25% reducing balance
Motor vehicles	-10% reducing balance
Computer equipment	- 25% reducing balance

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

East Cornwall Search Rescue Team

Notes to the Accounts

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company Status

The charity is a company limited by guarantee/charitable incorporated organisation/unincorporated charity and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The members of the charity are the trustees named on page 1.

East Cornwall Search Rescue Team

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income		
Income and endowments from:		
Donations and legacies	20,934	20,934
Charitable activities	9,471	9,471
Investments	3	3
Total	30,408	30,408
Expenditure		
Expenditure on:		
Investment Management Costs		-
Raising Funds	570	570
Charitable activities	30,472	30,472
Total	31,042	31,042
Net income/(expenditure) before investment gains/(losses)	(634)	(634)
Net gains/(losses) on investments		-
Net income/(expenditure)	(634)	(634)
Extraordinary items		-
Transfers between funds		-
Other recognised gains/(losses):		
Net movement in funds	(634)	(634)
Reconciliation of funds:		
Total funds brought forward	211,491	211,491
Total funds carried forward	210,857	210,857

East Cornwall Search Rescue Team

Notes to the Accounts

4 Donations and Legacies

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2023 £	2022 £
Appeals and donations	41,686	25,000	66,686	20,934
	<u>41,686</u>	<u>25,000</u>	<u>66,686</u>	<u>20,934</u>

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2023 £	2022 £
<i>Primary Purpose Trading:</i>				
Mileage Claims	-	-	-	9,471
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,471</u>

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2023 £	2022 £
Interest on cash deposits	232	-	232	3
	<u>232</u>	<u>-</u>	<u>232</u>	<u>3</u>

7 Expenditure on raising funds

	Unrestricted	Restricted	Total	Prior year
	£	£	2023 £	2022 £
Fundraising expenses	809	-	809	570
	<u>809</u>	<u>-</u>	<u>809</u>	<u>570</u>

East Cornwall Search Rescue Team

Notes to the Accounts

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
			2023	2022
	£	£	£	£
Direct costs				
Rescue Equipment	7,191	-	7,191	4,777
Mileage paid to volunteers	3,262	-	3,262	6,513
	10,453	-	10,453	11,290
Support costs				
Staff training	389	-	389	3,538
Light, heat and power	1,769	-	1,769	1,355
Insurance	1,421	-	1,421	2,010
Building Repairs and maintenance	246	-	246	118
Telephone and fax	870	-	870	868
IT Expenses	-	-	-	159
Printing, postage and stationery	115	-	115	74
Subscriptions	420	-	420	670
Travel and subsistence	824	-	824	821
Bank charges	15	-	15	15
Depreciation	7,989	-	7,989	8,809
Total Support Costs	14,058	-	14,058	18,437
Governance Costs				
Accountancy fees	-	-	-	150
The audit or independent examination of the charity's accounts	595	-	595	595
Total Governance Costs	595	-	595	745
Total Charitable Expenditure	25,106	-	25,106	30,472

9 Net income/ expenditure

Net income/expenditure is stated after charging:

	2023	2022
	£	£
Auditors' / Examiners' remuneration	595	595
Depreciation of tangible fixed assets	7,989	8,809

East Cornwall Search Rescue Team

Notes to the Accounts

10 Trustees' remuneration and expenses

Trustees received no remuneration or benefits in kind during the current or prior periods.

Expenses totalling £235 were paid to 2 trustees (2022- £47)

11 Tangible fixed assets

	Land and Buildings	Rescue Equipment	Motor Vehicles	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 July 2022	111,505	15,922	50,287	1,713	179,427
Additions	-	2,649	-	-	2,649
As at 30 June 2023	<u>111,505</u>	<u>18,571</u>	<u>50,287</u>	<u>1,713</u>	<u>182,076</u>
Depreciation					
As at 1 July 2022	-	3,352	5,029	428	8,809
Charge for the year	-	3,142	4,526	321	7,989
As at 30 June 2023	<u>-</u>	<u>6,494</u>	<u>9,555</u>	<u>749</u>	<u>16,798</u>
Net Book Value					
As at 30 June 2023	<u>111,505</u>	<u>12,077</u>	<u>40,732</u>	<u>964</u>	<u>165,278</u>
As at 30 June 2022	<u>111,505</u>	<u>12,570</u>	<u>45,258</u>	<u>1,285</u>	<u>170,618</u>

12 Debtors

	2023 £	2022 £
VAT recoverable	6,596	5,717
	<u>6,596</u>	<u>5,717</u>

13 Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	595	1,191
	<u>595</u>	<u>1,191</u>

East Cornwall Search Rescue Team

Notes to the Accounts

14 Analysis of funds

	As at 1 July 2022	Incoming Resources	Resources Expended	Transfers	As at 30 June 2023
	£	£	£	£	£
Restricted Funds					
Control Vehicle	-	25,000	-	-	25,000
	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
General Funds					
Unrestricted funds	210,857	41,918	(25,915)	(165,278)	61,582
Designated funds					
Designated capital fund	-	-	-	165,278	165,278
Total Unrestricted funds	<u>210,857</u>	<u>41,918</u>	<u>(25,915)</u>	<u>-</u>	<u>226,860</u>
Total funds	<u>210,857</u>	<u>66,918</u>	<u>(25,915)</u>	<u>-</u>	<u>251,860</u>

Purposes and restrictions in relation to funds:

Restricted funds:

Control Vehicle New control vehicle

Designated funds:

Designated capital fund As per SORP requirements funds received for capital expenditure are taken to a designated fund and matched to ongoing depreciation.

15 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	165,278	-	165,278	170,618
Current assets	61,582	25,000	86,582	41,430
Net Assets	<u>226,860</u>	<u>25,000</u>	<u>251,860</u>	<u>212,048</u>

EAST CORNWALL SEARCH & RESCUE TEAM

England & Wales - Charity number 1184106

Accounts

East Cornwall Search & Rescue Team

A Charitable Incorporated Organisation

Charity No. 1184106

Company No. CE017996

Trustees' Report and Unaudited Accounts

30 June 2022

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

**East Cornwall Search & Rescue
Team
CONTENTS**

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 15

**East Cornwall Search & Rescue
Team
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE017996

Charity No. 1184106

Registered Office

15 Paardeberg Road
Bodmin
Cornwall
PL31 1EY

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Emma Ridgewell-Howard	
James Gallienne	(Appointed 2 March 2023)
Jonathan Beavis	(Resigned 3 March 2022)
Mike Penn	
Norman Trebilcock	(Resigned 2 March 2023)
Tim Hughes	

Company Secretary

Mike Penn

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

**East Cornwall Search & Rescue
Team
TRUSTEES ANNUAL
REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2022.

OBJECTIVES AND ACTIVITIES

The objects of the CIO are to preserve and protect life in particular to provide and maintain an emergency rescue service for the benefit of the public. The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Within this reporting year, callouts included a high profile multi day missing person search in the Pentewan area. This police call out used various resources including NPAS, MRSDE search dogs, police and coastguard, and sadly resulted in the finding and recovery of the missing person. We've also responded to several calls for assistance from the ambulance service for incidents from Gold Diggings Quarry to Golitha Falls. We now routinely work with South Western Ambulance Service for rescues across Bodmin Moor - these incidents accounting for a quarter of all team deployments. The team has deployed to support teams in West Cornwall and on Dartmoor, and in total attended 26 searches for Devon and Cornwall Police, and several local incidents utilising our Swiftwater and Flood Rescue assets, and severe weather assistance for predicted heavy snowfall over the arterial routes on Bodmin Moor. We also continued our proud tradition of supporting local events with medical cover and educational talks, which are making a slow comeback following the Covid restrictions. We continue to respond to mine incidents, this year attending a duck rescue from a mineshaft in the Callington area!

Our call outs are wide and varied in type and requires us to have a skilled and dedicated membership. The team is extremely grateful for the support we receive from individuals, businesses and other charities to support our work. Our work is only possible with the ongoing support of Devon and Cornwall Police, South West Ambulance Service Foundation Trust, Cornwall Fire & Rescue Service, Devon & Somerset Fire and Rescue Service, HM Coastguard and Cornwall Air Ambulance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

East Cornwall Search and Rescue Team provides an entirely volunteer operated search and rescue service for missing, lost and injured people throughout the county of Cornwall, 365 days a year, 24 hours a day. Working closely with Devon and Cornwall Police, South West Ambulance Service Foundation Trust and other statutory services, our focus is as an inland service providing specialist search & rescue support and expertise. As a member of Mountain Rescue England & Wales (MREW) our teams are trained within a national framework, coupled with a broad range of resources, allowing the team to respond to a wide variety of needs. These can include technical, medical and trauma extractions and evacuations from remote areas, vulnerable missing person searches, swift water safety and rescue, steep slope and rope access solutions and a dedicated mine rescue team.

**East Cornwall Search & Rescue
Team
TRUSTEES ANNUAL
REPORT**

The daily operations of the team is led by a Management Team, whilst having a clear reporting structure to the ECSRT board. We often undertake joint exercises and training courses with teams from across the MREW family - both locally and nationally. Working through a Police callout mechanism, the 33 operational members responded across 44 callouts during the 2021 operational year. Team members have undertaken over 6000 hours in team activities. The team also has a number of non-operational volunteer team members assisting with fundraising, maintenance and other support functions.

East Cornwall Search and Rescue Team continues to make endeavours to ensure the welfare of our Team Members and support them with robust policies and working practices. A review of these procedures and documents will take place over the next year and become embedded practice, helping to ensure the Charity follows best practice and has effective governance structures in place. A priority will be to review a document which details the appointment of different roles within the charity, which appears to conflict with other documents. These reviews will in turn help to ensure the smooth delivery of two major projects - a replacement of the Incident Command vehicle, and major alterations to the existing team building to meet our current and future needs. This will be supported by a strategic 5 year plan which will help influence operational and support activities.

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

James Gallienne
Trustee
27 April 2023

**East Cornwall Search & Rescue
Team
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of East Cornwall Search & Rescue Team

I report to the charity trustees on my examination of the accounts of East Cornwall Search & Rescue Team for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
27 April 2023

**East Cornwall Search & Rescue
Team
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 30 June 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	20,934	20,934	79,766
Charitable activities	5	9,471	9,471	15,078
Investments	6	3	3	3
Total		30,408	30,408	94,847
Expenditure on:				
Raising funds	7	570	570	-
Charitable activities	8	30,472	30,472	18,475
Total		31,042	31,042	18,475
Net gains on investments		-	-	-
Net (expenditure)/income	9	(634)	(634)	76,372
Net (expenditure)/income before other gains/(losses)		(634)	(634)	76,372
Other gains and losses:				
Net movement in funds		(634)	(634)	76,372
Reconciliation of funds:				
Total funds brought forward		211,491	211,491	135,119
Total funds carried forward		210,857	210,857	211,491

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**East Cornwall Search & Rescue
Team
BALANCE SHEET**

at **30 June 2022**

Company No. CE017996	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	170,618	176,915
		170,618	176,915
Current assets			
Debtors	12	5,717	3,477
Cash at bank and in hand		35,713	31,694
		41,430	35,171
Creditors: Amount falling due within one year	13	(1,191)	(595)
Net current assets		40,239	34,576
Total assets less current liabilities		210,857	211,491
Net assets excluding pension asset or liability		210,857	211,491
Total net assets		210,857	211,491
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		40,239	34,576
Designated funds		170,618	176,915
		210,857	211,491
Total funds		210,857	211,491

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 27 April 2023

And signed on its behalf by:

Emma Ridgewell-Howard

Trustee

27 April 2023

**East Cornwall Search & Rescue
Team
NOTES TO THE ACCOUNTS**

for the year ended 30 June 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**East Cornwall Search & Rescue
Team
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

**East Cornwall Search & Rescue
Team**

NOTES TO THE ACCOUNTS

Freehold property	% No depreciation due to expected increase in value
Rescue Equipment	25% Reducing balance
Motor Vehicles	10% Reducing balance
Computer Equipment	25% Reducing balance

Fixed assets capitalised with value over £500

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The company is a Charitable Incorporated Organisation (CIO) and consequently does not have share capital. As a CIO if the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

**East Cornwall Search & Rescue
Team**

NOTES TO THE ACCOUNTS

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Income and endowments from:			
Donations and legacies	23,479	56,287	79,766
Charitable activities	5,490	9,588	15,078
Investments	3	-	3
Total	<u>28,972</u>	<u>65,875</u>	<u>94,847</u>
Expenditure on:			
Charitable activities	14,828	3,647	18,475
Total	<u>14,828</u>	<u>3,647</u>	<u>18,475</u>
Net income	<u>14,144</u>	<u>62,228</u>	<u>76,372</u>
Transfers between funds	181,916	(181,916)	
Net income before other gains/(losses)	<u>196,060</u>	<u>(119,688)</u>	<u>76,372</u>
Other gains and losses:			
Net movement in funds	<u>196,060</u>	<u>(119,688)</u>	<u>76,372</u>
Reconciliation of funds:			
Total funds brought forward	15,431	119,688	135,119
Total funds carried forward	<u>211,491</u>	<u>-</u>	<u>211,491</u>

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Charitable donations	20,934	20,934	23,479
Donation - vehicles and equipment	-	-	56,287
	<u>20,934</u>	<u>20,934</u>	<u>79,766</u>

**East Cornwall Search & Rescue
Team**

NOTES TO THE ACCOUNTS

5 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Grant Income			
National Lottery	-	-	6,869
Community Fund	-	-	2,219
Cornwall Community Fund	-	-	500
Tesco Community Fund	-	-	
Primary Purpose Trading			
Sales	-	-	285
Mileage claims	9,471	9,471	4,273
Personal kit payment	-	-	932
	9,471	9,471	15,078

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest income	3	3	3
	3	3	3

7 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Fundraising trading costs</i>			
Fundraising expenses	570	570	-
	570	570	-

**East Cornwall Search & Rescue
Team**

NOTES TO THE ACCOUNTS

8 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Direct expenditure on charitable activities</i>			
Rescue equipment	4,777	4,777	5,053
Mileage paid to volunteers	6,513	6,513	2,241
<i>Support Costs</i>			
Staff training	3,538	3,538	500
Travel and subsistence	821	821	1,436
Light, heat and power	1,355	1,355	818
Insurance	2,010	2,010	1,706
Repairs & renewals	118	118	3,752
Telephone and fax	868	868	673
IT expenses	159	159	152
Printing, postage and stationary	74	74	185
Subscriptions	670	670	470
Marketing and promotion	-	-	273
Bank charges	15	15	-
Depreciation	8,809	8,809	-
<i>Governance costs</i>			
Accountancy fees	150	150	621
Independent examination of the charity's accounts	595	595	595
	30,472	30,472	18,475

9 Net (expenditure)/income before transfers

	2022		2021
	£		£
This is stated after charging:			
Depreciation of owned fixed assets	8,809		-

**East Cornwall Search & Rescue
Team
NOTES TO THE ACCOUNTS**

**Trustee remuneration and
10 expenses**

One or more of the trustees has been paid expenses in the current or prior periods.

	2022	2021
	Number	Number
	£	£
Total expenses reimbursed to trustees	47	-

11 Tangible fixed assets

	Land and buildings	Rescue Equipment	Motor Vehicles	Computer Equipment	Total
	£	£	£	£	£
Cost or revaluation					
At 1 July 2021	111,505	13,410	50,287	1,713	176,915
Additions	-	2,512	-	-	2,512
At 30 June 2022	<u>111,505</u>	<u>15,922</u>	<u>50,287</u>	<u>1,713</u>	<u>179,427</u>
Depreciation and impairment					
Depreciation charge for the year	-	3,352	5,029	428	8,809
At 30 June 2022	<u>-</u>	<u>3,352</u>	<u>5,029</u>	<u>428</u>	<u>8,809</u>
Net book values					
At 30 June 2022	<u>111,505</u>	<u>12,570</u>	<u>45,258</u>	<u>1,285</u>	<u>170,618</u>
At 30 June 2021	<u>111,505</u>	<u>13,410</u>	<u>50,287</u>	<u>1,713</u>	<u>176,915</u>

12 Debtors

	2022	2021
	£	£
VAT recoverable	5,717	3,477
	<u>5,717</u>	<u>3,477</u>

13 Creditors:

amounts falling due within one
year

	2022	2021
	£	£
Accruals and deferred income	1,191	595
	<u>1,191</u>	<u>595</u>

**East Cornwall Search & Rescue
Team
NOTES TO THE ACCOUNTS**

14 Movement in funds

	At 1 July 2021	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	34,576	30,408	(24,745)	40,239
Designated funds:				
Designated capital - donation from CSR	162,792	-	(6,029)	156,763
Designated capital - equipment	14,123	-	(268)	13,855
<i>Total</i>	<u>176,915</u>	<u>-</u>	<u>(6,297)</u>	<u>170,618</u>
Total funds	<u><u>211,491</u></u>	<u><u>30,408</u></u>	<u><u>(31,042)</u></u>	<u><u>210,857</u></u>

Purposes and restrictions in relation to the funds:

Designated funds:

Designated capital - donation from CSR Per SORP requirements funds received for capital expenditure are taken to a designated fund and matched to ongoing depreciation.

Designated capital - equipment As above

Analysis of net assets between

15 funds

	Unrestricted funds	Total
	£	£
Fixed assets	170,618	170,618
Net current assets	40,239	40,239
	<u><u>210,857</u></u>	<u><u>210,857</u></u>

16 Related party disclosures

Controlling party

The charity is controlled by the trustees who are all directors of the company; thus no single party controls the charity

EAST CORNWALL SEARCH & RESCUE TEAM

England & Wales - Charity number 1184106

Accounts

East Cornwall Search & Rescue Team

A Charitable Incorporated Organisation

Charity No. 1184106

Company No. CE017996

Trustees' Report and Unaudited Accounts

30 June 2021

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

**East Cornwall Search & Rescue
Team
CONTENTS**

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 16

**East Cornwall Search & Rescue
Team
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE017996

Charity No. 1184106

Registered Office

15 Paardeberg Road
Bodmin
Cornwall

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Emma Ridgewell-Howard

Jonathan Beavis

Mike Penn

Norman Trebilcock

P Wakefield-Smith (Resigned 4 March 2021)

Tim Hughes

Company Secretary

Mike Penn

Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

**East Cornwall Search & Rescue
Team
TRUSTEES ANNUAL
REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2021.

OBJECTIVES AND ACTIVITIES

East Cornwall Search and Rescue Team became a registered charity on the 24th June 2020. It gained operational capability on the 5th December 2020 at a General Meeting of the team, when the members of the East Section of Cornwall Search & Rescue Team were invited onto the team as full call-out operational members. This was carried out as part of the planned expansion of Cornwall Search & Rescue Team into two new fully independent Mountain Rescue teams for Cornwall. East Cornwall Search & Rescue Team successfully applied and was accepted as a full voting member of the National Body, Mountain Rescue England & Wales CIO (MREW).

ESCRT provides an entirely volunteer operated search and rescue service for missing, lost and injured people throughout the East Cornwall area, encompassing the Cornish PL & TR9 postcodes. The team provides this service 365 days a year, 24 hours a day. Working closely with Devon and Cornwall Police, South West Ambulance Service Foundation Trust and other statutory services, our focus is as an inland service providing specialist search & rescue support and expertise. As a member of MREW our team is trained within a national framework, coupled with a broad range of resources, allowing the team to respond to a wide variety of needs. These can include technical, medical and trauma extractions and evacuations from remote areas, vulnerable missing person searches, swift water safety and rescue, steep slope and rope access solutions and a mine rescue capability.

The objects of the CIO are to preserve and protect life in particular to provide and maintain an emergency rescue service for the benefit of the public. The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

ECSRT has maintained full operational capability throughout the year despite the challenge of COVID19. During this reporting period the Team has attended 23 incidents as advised to the MREW Incident reporting database almost double that of last year and one of which tested the resilience of the team and most importantly its membership. All these incidents meet the criteria as stipulated by the team's charitable objectives, and have included missing person searches, rescue and body recovery operations. Additionally, outside of the above reporting criteria search managers have provided advice to the police and ambulance service.

We have in the last month and thanks in no small part to Jim and Parky, become a Registered Rescue3 Water Rescue Training provider. This has taken an immense amount of work and my thanks to them for their perseverance. Thanks should also go to Norman who initially organised the funding to allow Jim and Ross to take and pass their Rescue3 SRTi course. We are currently 2 days into a 4 day Initial SRT course, some excellent work so far and we are all hoping to have some more water trained team members soon.

**East Cornwall Search & Rescue
Team
TRUSTEES ANNUAL
REPORT**

The relatively new faces have stepped up and have done an incredible job of gelling with the team and bringing something or someone new. Team members like Mike Eslick, Lamorna and Bruce with only limited team experience and a handful of jobs have made quite an impact and have taken on roles within the team. The raft of new CasCarers have improved the teams operational capacity and whereas before we would struggle to get enough of them to staff jobs and rescue covers they now I'm sure argue over who gets the honour. Team officer roles have also had a rearrangement with a new Equipment Officer and 2 deputy Welfare Officers. Mac and Teg along with their intrepid handlers Kirstie and Nicki have been working hard and will hopefully within the next 12 months be operational search dogs.

Fundraising was an area of concern again this year. As the team is so reliant on Rescue Covers, the cancellation of these events had the potential to cause significant financial difficulties. We have however been fortunate to only have 1 event cancelled and while it was my favourite, we are looking forward to the return of the Bodmin TenTors run in May.

A crack team of individuals have been working on a project which will replace the replacement control vehicle. We are hoping that this will mean our 2 most used vehicles are as up-to-date and roadworthy as possible and will extend the teams operational capabilities.

Since the AGM last year, there has been a little work on renewing the base too. The work carried out to take it from a dance theatre to an operational base was lengthy and extensive however we as a team are fast outgrowing the structure. With 35 Operational Team members plus trainees and 3 vehicles, a trailer and not fit-for-purpose storage facilities we are looking to expand on what we currently have.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Norman Trebilcock
Trustee
03 March 2022

**East Cornwall Search & Rescue
Team
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of East Cornwall Search & Rescue Team

I report to the charity trustees on my examination of the accounts of East Cornwall Search & Rescue Team for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall

TR15 1LS
03 March 2022

**East Cornwall Search & Rescue
Team
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 30 June 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	4	23,479	56,287	79,766	144,361
Charitable activities	5	5,490	9,588	15,078	10,000
Investments	6	3	-	3	-
Total		28,972	65,875	94,847	154,361
Expenditure on:					
Charitable activities	7	14,828	3,647	18,475	19,242
Total		14,828	3,647	18,475	19,242
Net gains on investments		-	-	-	-
Net income	8	14,144	62,228	76,372	135,119
Transfers between funds		181,916	(181,916)	-	-
Net income before other gains/(losses)		196,060	(119,688)	76,372	135,119
Other gains and losses:					
Net movement in funds		196,060	(119,688)	76,372	135,119
Reconciliation of funds:					
Total funds brought forward		15,431	119,688	135,119	-
Total funds carried forward		211,491	-	211,491	135,119

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**East Cornwall Search & Rescue
Team
BALANCE SHEET
at 30 June 2021**

Company No. CE017996	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	176,915	111,505
		<u>176,915</u>	<u>111,505</u>
Current assets			
Debtors	10	3,477	-
Cash at bank and in hand		31,694	23,614
		<u>35,171</u>	<u>23,614</u>
Creditors: Amount falling due within one year	11	<u>(595)</u>	-
Net current assets		34,576	23,614
Total assets less current liabilities		211,491	135,119
Net assets excluding pension asset or liability		<u>211,491</u>	<u>135,119</u>
Total net assets		<u><u>211,491</u></u>	<u><u>135,119</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	12	-	119,688
		<u>-</u>	<u>119,688</u>
Unrestricted funds			
General funds	12	34,576	15,431
Designated funds		176,915	-
		<u>211,491</u>	<u>15,431</u>
Reserves	12		
Total funds		<u><u>211,491</u></u>	<u><u>135,119</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 03 March 2022

And signed on its behalf by:

Norman Trebilcock
Trustee
03 March 2022

**East Cornwall Search & Rescue
Team
NOTES TO THE ACCOUNTS**

for the year ended 30 June 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**East Cornwall Search & Rescue
Team
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

**East Cornwall Search & Rescue
Team**

NOTES TO THE ACCOUNTS

Tangible fixed assets and depreciation

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

Freehold property	% No depreciation due to expected increase in value
Rescue Equipment	25% Reducing balance
Motor Vehicles	10% Reducing balance
Computer Equipment	25% Reducing balance

Fixed assets capitalised with value over £500

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The company is a charitable incorporated organisation(CIO) and consequently does not have share capital. As a CIO if the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

**East Cornwall Search & Rescue
Team**

NOTES TO THE ACCOUNTS

3 Statement of Financial Activities - prior year

	Unrestricted funds	Restricted funds	Total funds
	2020	2020	2020
	£	£	£
Income and endowments from:			
Donations and legacies	32,856	111,505	144,361
Charitable activities	419	9,581	10,000
Total	<u>33,275</u>	<u>121,086</u>	<u>154,361</u>
Expenditure on:			
Charitable activities	17,844	1,398	19,242
Total	<u>17,844</u>	<u>1,398</u>	<u>19,242</u>
Net income	<u>15,431</u>	<u>119,688</u>	<u>135,119</u>
Net income before other gains/(losses)	15,431	119,688	135,119
Other gains and losses:			
Net movement in funds	<u>15,431</u>	<u>119,688</u>	<u>135,119</u>
Reconciliation of funds:			
Total funds carried forward	<u><u>15,431</u></u>	<u><u>119,688</u></u>	<u><u>135,119</u></u>

Income from donations and legacies

4

	Unrestricted	Restricted	Total	Total
	£	£	2021	2020
	£	£	£	£
Charitable donations	23,479	-	23,479	144,357
Donation - vehicles and equipment	-	56,287	56,287	-
Gifts	-	-	-	4
	<u>23,479</u>	<u>56,287</u>	<u>79,766</u>	<u>144,361</u>

**East Cornwall Search & Rescue
Team**

NOTES TO THE ACCOUNTS

5 Income from charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Grant Income:</i>				
Cornwall Search and Rescue	-	-	-	5,000
National Lottery Community Fund	-	6,869	6,869	-
Cornwall Community Fund	-	2,219	2,219	4,579
Tesco Community Fund	-	500	500	-
Cornwall Search and Rescue	-	-	-	421
<i>Primary Purpose Trading:</i>				
Sales	285	-	285	-
Mileage claims	4,273	-	4,273	-
Personal kit payment	932	-	932	-
	<u>5,490</u>	<u>9,588</u>	<u>15,078</u>	<u>10,000</u>

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Interest income	3	3	-
	<u>3</u>	<u>3</u>	<u>-</u>

**East Cornwall Search & Rescue
Team**

NOTES TO THE ACCOUNTS

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Rescue equipment	3,745	1,308	5,053	1,398
Mileage paid to volunteers	2,241	-	2,241	3,677
<i>Support Costs</i>				
Staff training	500	-	500	-
Travel and subsistence	1,436	-	1,436	1,470
Light, heat and power	818	-	818	308
Insurance	1,706	-	1,706	1,631
Repairs & renewals	1,565	2,187	3,752	7,297
Telephone and fax	673	-	673	364
IT expenses	-	152	152	-
Printing, postage and stationary	185	-	185	88
Subscriptions	470	-	470	50
sundry expenses	-	-	-	2,246
Cleaning	-	-	-	59
Marketing and promotion	273	-	273	318
<i>Governance costs</i>				
Accountancy fees	621	-	621	-
Independent examination of the charity's accounts	595	-	595	336
	<u>14,828</u>	<u>3,647</u>	<u>18,475</u>	<u>19,242</u>

8 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Independent Examiner's fee	595	336

**East Cornwall Search & Rescue
Team
NOTES TO THE ACCOUNTS**

9 Tangible fixed assets

	Land and buildings	Rescue Equipment	Motor Vehicles	Computer Equipment	Total
	£	£	£	£	£
Cost or revaluation					
At 1 July 2020	111,505	-	-	-	111,505
Additions	-	13,410	50,287	1,713	65,410
At 30 June 2021	<u>111,505</u>	<u>13,410</u>	<u>50,287</u>	<u>1,713</u>	<u>176,915</u>
Net book values					
At 30 June 2021	<u>111,505</u>	<u>13,410</u>	<u>50,287</u>	<u>1,713</u>	<u>176,915</u>
At 30 June 2020	<u>111,505</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,505</u>

10 Debtors

	2021	2020
	£	£
VAT recoverable	3,477	-
	<u>3,477</u>	<u>-</u>

11 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	595	-
	<u>595</u>	<u>-</u>

**East Cornwall Search & Rescue
Team
NOTES TO THE ACCOUNTS**

12 Movement in funds

	At 1 July 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 June 2021 £
Restricted funds:					
Restricted income funds:					
National Lottery Community Fund	-	6,869	(2,499)	(4,370)	-
Cornwall Community Fund	3,182	2,219	(648)	(4,753)	-
Tesco Community Fund	-	500	(500)	-	-
Cornwall Search and Rescue (CSR)	116,506	51,287	-	(167,793)	-
Control Vehicle	-	5,000	-	(5,000)	-
<i>Total</i>	<u>119,688</u>	<u>65,875</u>	<u>(3,647)</u>	<u>(181,916)</u>	<u>-</u>
Unrestricted funds:					
General funds					
	15,431	28,972	(14,828)	5,001	34,576
Designated capital funds:					
Designated capital - donation from CSR	-	-	-	162,792	162,792
Designated capital - equipment	-	-	-	14,123	14,123
<i>Total</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>176,915</u>	<u>176,915</u>
Revaluation Reserves:					
Total funds	<u>135,119</u>	<u>94,847</u>	<u>(18,475)</u>	<u>-</u>	<u>211,491</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

National Lottery Community Fund Incident response during Covid 19

Cornwall Community Fund For rope and technical rescue kit

Tesco Community Fund For PPE

Cornwall Search and Rescue (CSR) Part of the transfer of assets from the closure of CSR £5001 of this was for initial setup costs not identified in the prior year and so is shown as a transfer of funds in the current year.

Control Vehicle Donated control vehicle

Designated funds:

**East Cornwall Search & Rescue
Team**

NOTES TO THE ACCOUNTS

Designated capital -
donation from CSR

Per SORP requirements funds received for capital expenditure are
taken to a designated fund and matched to ongoing depreciation.

Designated capital -
equipment

As above

**13 Analysis of net assets between
funds**

	Unrestrict ed funds	Total
	£	£
Fixed assets	176,915	176,915
Net current assets	34,576	34,576
	<u>211,491</u>	<u>211,491</u>

14 Related party disclosures

Controlling party

The charity is controlled by the trustees who are all directors of the company; thus no single party controls the charity