

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
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**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	(595)	-
Net current assets		<u>34,576</u>	<u>23,614</u>
Total assets less current liabilities		<u>211,491</u>	<u>135,119</u>
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	12		
Restricted income funds		-	119,688
		<u>-</u>	<u>119,688</u>
Unrestricted funds	12		
General funds		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 2020 £	Restricted funds 2020 £	Total funds 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 2021 £	Total 2020 £
Charitable donations	23,479	-	23,479	144,357
Donation - vehicles and equipment	-	56,287	56,287	-
Gifts	-	-	-	4
	<u><u>23,479</u></u>	<u><u>56,287</u></u>	<u><u>79,766</u></u>	<u><u>144,361</u></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**

	Unrestricte d 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