

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
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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
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			
Cornwall Community Fund	-	-	2,219
Tesco Community Fund	-	-	500
Primary Purpose Trading			
Sales	-	-	285
Mileage claims	9,471	9,471	4,273
Personal kit payment	-	-	932
	<u>9,471</u>	<u>9,471</u>	<u>15,078</u>

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest income	3	3	3
	<u>3</u>	<u>3</u>	<u>3</u>

7 Expenditure on raising funds

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

**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
	<u>30,472</u>	<u>30,472</u>	<u>18,475</u>

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