

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		<u>41,918</u>	<u>25,000</u>	<u>66,918</u>	<u>30,408</u>
Expenditure on:					
Raising funds	7	809	-	809	570
Charitable activities	8	25,106	-	25,106	30,472
Total		<u>25,915</u>	<u>-</u>	<u>25,915</u>	<u>31,042</u>
Net income/(expenditure) before investment gains/(losses)		16,003	25,000	41,003	(634)
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		<u>16,003</u>	<u>25,000</u>	<u>41,003</u>	<u>(634)</u>
Net movement in funds		<u>16,003</u>	<u>25,000</u>	<u>41,003</u>	<u>(634)</u>
Reconciliation of funds:					
Total funds brought forward		<u>210,857</u>	<u>-</u>	<u>210,857</u>	<u>211,491</u>
Total funds carried forward		<u><u>226,860</u></u>	<u><u>25,000</u></u>	<u><u>251,860</u></u>	<u><u>210,857</u></u>

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
			<u>165,278</u>		<u>170,618</u>
Current Assets					
Debtors	12	6,596		5,717	
Cash at bank and in hand		<u>80,581</u>		<u>35,713</u>	
		87,177		41,430	
Creditors: Amounts falling due within one year					
	13	<u>(595)</u>		<u>(1,191)</u>	
Net current assets			<u>86,582</u>		<u>40,239</u>
Total assets less current liabilities			<u>251,860</u>		<u>210,857</u>
Net assets			<u><u>251,860</u></u>		<u><u>210,857</u></u>
The funds of the charity:					
Restricted funds			25,000		-
Unrestricted funds					
Other reserves		165,278		-	
Unrestricted income funds		<u>61,582</u>		<u>210,857</u>	
Total unrestricted funds			<u>226,860</u>		<u>210,857</u>
Total charity funds			<u><u>251,860</u></u>		<u><u>210,857</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 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	<u>30,408</u>	<u>30,408</u>
Expenditure		
Expenditure on:		
Investment Management Costs		-
Raising Funds	570	570
Charitable activities	30,472	30,472
Total	<u>31,042</u>	<u>31,042</u>
Net income/(expenditure) before investment gains/(losses)	(634)	(634)
Net gains/(losses) on investments		-
Net income/(expenditure)	<u>(634)</u>	<u>(634)</u>
Extraordinary items		-
Transfers between funds		-
Other recognised gains/(losses):		
Net movement in funds	<u>(634)</u>	<u>(634)</u>
Reconciliation of funds:		
Total funds brought forward	211,491	211,491
Total funds carried forward	<u><u>210,857</u></u>	<u><u>210,857</u></u>

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
	<u>10,453</u>	<u>-</u>	<u>10,453</u>	<u>11,290</u>
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	<u>14,058</u>	<u>-</u>	<u>14,058</u>	<u>18,437</u>
Governance Costs				
Accountancy fees	-	-	-	150
The audit or independent examination of the charity's accounts	595	-	595	595
Total Governance Costs	<u>595</u>	<u>-</u>	<u>595</u>	<u>745</u>
Total Charitable Expenditure	<u><u>25,106</u></u>	<u><u>-</u></u>	<u><u>25,106</u></u>	<u><u>30,472</u></u>

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
	<u><u> </u></u>	<u><u> </u></u>

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	<u>61,582</u>	<u>25,000</u>	<u>86,582</u>	<u>41,430</u>
Net Assets	<u>226,860</u>	<u>25,000</u>	<u>251,860</u>	<u>212,048</u>