

NORFOLK LOWLAND SEARCH AND RESCUE CIO

FINANCIAL ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH 2022

NORFOLK LOWLAND SEARCH AND RESCUE CIO

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LEGAL AND ADMINISTRATIVE INFORMATION

Norfolk Lowland Search and Rescue CIO ("CIO") was incorporated by The Charity Commission for England and Wales on 22nd January 2021 and all the charitable activities, assets and liabilities were transferred from Norfolk Lowland Rescue and Rescue charity number 1193190 on 1st April 2021.

Charity Objectives

The charitable objective of the CIO shall be to relieve suffering and distress amongst persons endangered by accidents or natural hazards or being in a vulnerable position, and in particular to promote and co-ordinate search and rescue arrangements in the county of Norfolk as directed by the Norfolk Constabulary, Norfolk Fire Service or other Appropriate Authority.

Charity Number

1193190

Independent Examiner

John Kingsmill FCCA

Registered Address

Norfolk Police Training Complex, Hethersett Old Hall School, Hethersett, Norwich, NR9 3DW

Charity Contact Details

Email Contact secretary@norlsar.org.uk

Bankers

Barclays Bank plc

REPORT OF THE TRUSTEES AND CHAIRMAN'S REPORT FOR THE PERIOD ENDED 31st March 2022

The Trustees present their report and financial statements for the period 22nd January 2021 to 31st March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and the "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charitable objective of the CIO shall be to relieve suffering and distress amongst persons endangered by accidents or natural hazards or being in a vulnerable position, and in particular to promote and co-ordinate search and rescue arrangements in the county of Norfolk as directed by the Norfolk Constabulary, Norfolk Fire Service or other Appropriate Authority.

Achievements and performance

This report is for the first period of operation for Norfolk Lowland Search and Rescue CIO following the incorporation to Charitable Incorporated Orgainisation status on 22nd January 2021. The transfer of the beneficial title to the assets and operations of Norfolk Lowland Search and Rescue, a charity registered under the charities number 1103823, took place from 1st April 2021. Owing to delays caused by COVID-19 the legal ownership of certain assets was not transferred until 27th July 2022. The Trustees believe that the impact of the COVID-19 virus has not significantly reduced the Charity's operations in the form of both search operations for missing persons and training necessary to maintain the level of members compencies required by The Association of Lowland Search & Rescue a national organization which sets operational standards for search and rescue within the United Kingdom. The Charity has under the difficult circumstances of COVID maintained its objectives and financial integrity which will allow it to fully continue with its charitable objectives for the foreseeable future.

Membership increased from 42 Operational and 6 non-operational at 1 st April 2021 to 56 Operational and 6 non-operational at 31st March 2022

The CIO's activities enable the training of local people to participate in supporting local police forces to search and rescue missing persons in Norfolk and where requested in other counties in the United Kingdom.

The trustees approved expenditure during the period to redesign a new website for the charity which is now successfully in operation. This was necessary as the previous website had become unfit for purpose, the platform on which it was based was out of date, and the company hosting it had given notice that it would no longer be supported.

Financial review

The CIO's financial performance during the period and the year-end disposition are considered by the Trustees to be satisfactory under the restrictions brought about by the COVID-19 virus for public fund raising with a surplus for the year ended 31st March 2022 of £3,202 The Trustees would like to thank the public and local organisations for their financial support during the period, as without that support the CIO would not be able to operate as we are entirely funded by public donations and grants.

Reserves policy

Within the Constitution of the CIO is a requirement that unrestricted funds which have not been designated for a specific use should be maintained at a minimum level of £3,000. The Trustees consider that in addition to the fore-mentioned £3,000 the combined pre-incorporation reserves of £ 48,167 and a post incorporation reserves attributable to the surplus at 31st March 2022 gives the CIO total unrestricted reserves of £54,369 and gives a firm financial basis for maintaining and developing its operations, and in future to acquire such assets required to achieve the CIO's objectives

Risk evaluation

The Trustees have assessed the major risks to which the CIO is exposed and are satisfied that systems are in place to mitigate exposure to those major risks.

Structure, governance and management

The organisation is a charitable incorporated organisation (CIO) registered with the Charity Commission number 1193190.

Trustees are appointed by vote by the membership at the AGM for a one year term in accordance with the CIOs constitution. All are welcome to apply.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Daniel Vanstone (Chairman)
Jack Wiseman (Vice Chairman)
Ian Danks (Secretary) – resigned July 2022
Graham Bainger (Treasurer)
Deborah Chedgey (Fundraising and Trauma Risk Management)
Henry Walker
Kim Hooker – appointed July 2022

The day to day running of the Charity is undertaken by a Trustees and Committee under the leadership of a chairperson. The committee is appointed by the Trustees and ratified by the members at the AGM. Additional members of the Charity assist the committee for valuable specific tasks such as kit officer.
The CIO relies entirely on local unpaid volunteers

Safeguarding Policy

The Trustees acknowledge their responsibility of managing risk which is a governance priority and a fundamental part of operating this charity for the public benefit.

As part of fulfilling our duties as Trustees we acknowledge that we must take reasonable steps to protect from harm adults and children who come into contact with our CIO. All members have or are in the course of completing safeguarding online course and examination for both vulnerable adults and children.

We accept the Charity Commission will hold all Trustees to account if safeguarding goes wrong and will check that Trustees followed government guidance and the law. As Trustees we acknowledge our responsibility for putting things right.

The CIOs policies relevant to this area are in accordance with the The Association of Lowland Search and Rescue requirements and include a code of conduct, a safeguarding and child protection policy, a health and safety policy, and a complaints and disciplinary policy. The Trustees have agreed an annual work schedule to ensure that these policies are updated and agreed each year.

Equality and Anti-Bullying Policy

This CIO operates a strict policy of no discrimination or bullying in any form, and any member experiencing or witnessing such an act is required to report the facts to a Trustee. The Trustees will proceed according to the complaints and disciplinary policy and report back to the member the action taken.

Induction and training of new trustees

The charity encourages new Trustees to apply and has an induction programme whereby new Trustees will work closely with the existing ones for a period sufficient to enable them to obtain an understanding their duties and responsibilities.

Chairman's Report

Norfolk Lowland Search and Rescue CIO Chairman's Report AGM 2022 Registered Charity No 1193190 4 th May 2022

Dear Team, Firstly, I would like to thank the entire team for supporting the charity through the last 12 months. Without the dedication of its members the charity would not be in the strong position it is in now. Over this last year, as a nation we have been through some unprecedented challenges.

The focus for the charity for the last 12 months has been that of preservation, stable operation with growing relationships with our emergency service partners. Through careful financial management and obtaining additional income through grants and emergency funding the team has been able to continue its operation thought what has been one of the charities demanding years.

The official statistics logged on our D4H management system States from the 3rd of May 2021 to the 4th May 2022 NORLSAR CIO has attended 44 operational callouts up 48% on the previous year. Operational membership sits at 52 with 6 non-operational up 16% on the previous year. I can confirm that the team has remained on call and available throughout the last 12 months missing 0 requests of support from Norfolk Constabulary.

Over the next few months, we plan to move our registered office from that of Attlebrough Police station to Norfolk Police's new training facility in Hethersett Old Hall, Norwich. This again will strengthen our presence with the police and mean that our postal address can now be the same as our physical address. Looking to the year ahead, I hand the Chairman role over to Jack Wiseman and intend to support him in the Vice Chair role. I have no doubt as the strains of COVID reduce and the cost-of-living pressures increase will see the vital service that NORLSAR CIO provides being used even more.

Dan Vanstone (Chairman)

DV

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Dated:

17. 12. 22

.....

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name Norfolk Lowland Search and Rescue CIO		
On accounts for the year ended	31st March 2022	**Charity no (if any)**	1193190
Set out on pages	1 - 22. (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete* [ ] *if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

** Please delete the words in the brackets if they do not apply.*

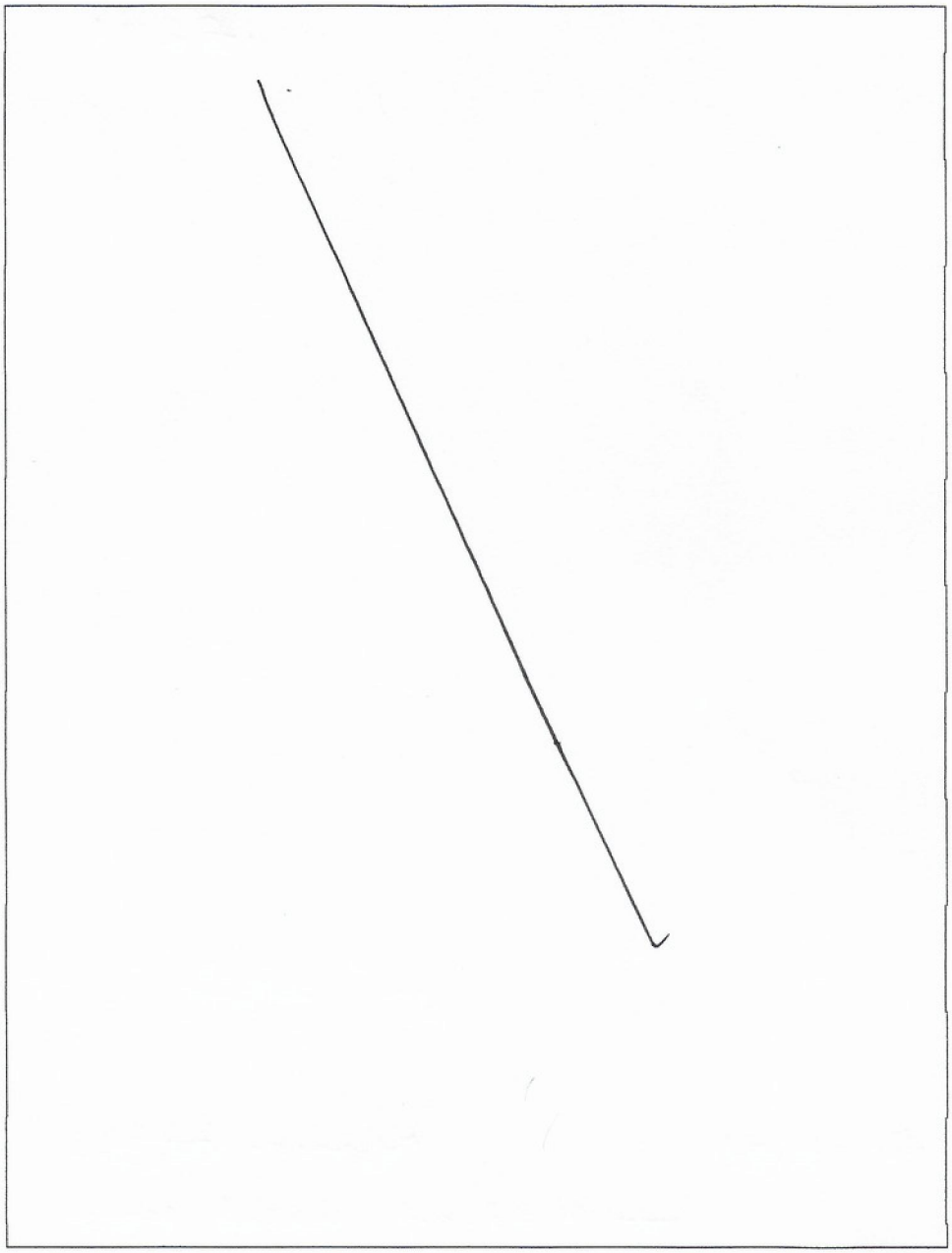
Signed:	[signature]	**Date:**	17-11-22
Name:	JOHN ARTHUR KINGSMILL		
Relevant professional qualification(s) or body	CHARTERED INSTITUTE OF CERTIFIED ACCNTS		

(if any):	
Address:	

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



STATEMENT OF FINANCIAL ACTIVITIES INCOME AND EXPENDITURE ACCOUNT
For Year Ended 31st March 2022

Incoming resources (Note 3) **Income and endowments from:**	Unrestricted Funds £	Restricted Income Funds £	Total Funds £
Membership Subscriptions and Donations			0
Charitable activities	16,847		16,847
Other activities	99		99
Other			0
Total	**16,946**	**0**	**16,946**

Resources expended (Note 5) **Expenditure on:**			
Raising funds	518		
Charitable activities	8,032		8,032
Cost on other activities	90		90
Depreciation	1,772		
Overhead Operating Costs	3,332		3,332
Total	**13,744**		**13,744**

Net income/(expenditure) before investment gains/(losses)	**3,202**		3,202
Net gains/(losses) on investments			
Net income/(expenditure)	**3,202**		**3,202**
Extraordinary items			
Transfers between funds			
Other recognised gains/(losses):			

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)			
Net movement in on restricted funds	**3,202**		**3,202**

Reconciliation of Post Incorporation Funds (Note 12)			
Movement for year	**3,202**		**3,202**
Total Funds Brought Forward			
Total Funds Carried forward	**3,202**		**3,202**

NORFOLK LOWLAND SEARCH AND RESCUE CIO

BALANCE SHEET
As at 31st March 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets			
Tangible assets (Note 6)	8991	64449	73440
	8991	64449	**73440**
Current assets			
Stocks (Note 7)	7389		7389
Debtors (Note 8)	1953		1953
Cash at bank and in hand (Note 9)	46294		46294
	55636	**0**	**55636**
Creditors: amounts falling due within one year (Note 10)	**7583**	**0**	**7583**
Net assets asset less net liabilities	**57044**	**0**	**57044**
Creditors: amounts falling due after one year (Note 10)	**2225**	**0**	**2225**
Assets less Liabilities	**54819**	**64449**	**119268**
Funds of the Charity (Note 12)			
Contingency Reserve	**3000**		**3000**
Pre- Incorporation fund undesignated	**48167**		**48167**
Pre-Incorporation reserves	**51167**		**51167**
Unrestricted fund	**3,202**		**3202**
Revaluation Reserve	**450**		**450**
Restricted fund	**0**	**64449**	**64449**
	54819	**64449**	**119268**

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with the Charities (Accounts and Reports) Regulations 2008 which underpin the main recommendations of Charities SORP and FRS 102 for preparing financial statements which give a true and fair view of the state of affairs of the Charitable Incorporated Organisation as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period.

Signed by two Trustees on behalf of all the Trustees

Jack WISEMAN ..... Date 17/11/2022

Daniel VANSTONE ..... Date 17/11/2022

Notes to Financial Statements for the year ended 31st March 2022

Note 1: Basis of preparation

Basis of accounting
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

- Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Charities Act 2011.

The charity constitutes a public benefit as defined by FRS 102.

Going concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The latest interim information suggests that the Charity has sufficient cash reserves to enable it to continue in operation and the going concern assertion is therefore appropriate.

At the date on which these financial statements were signed the projected financial impact of COVID 19 is considered in note 17, and in summary the Trustees are confident that the application of the going concern basis is still relevant for the 12 months from the date of these financial statements.

Change of accounting Policy

All accounting policies have been applied consistently for the period of these financial statements.

Changes to accounting estimates
No changes to accounting estimates have occurred during the reporting period (3.46 FRS 102 SORP).

Notes to Financial Statements for the year ended 31 st March 2022

NOTE 2: Accounting Policies

Reconciliation with previous generally accepted accounting practice

There were no changes to the stated accounting policies applied throughout the accounting period.

Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

when the charity becomes entitled to the resources;

it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

No performance related grants were received during the accounting period.

Legacies

The charity received no legacies during the reporting period.

Government grants

The charity received local government supported grants during the reporting period. Grants restricted and designated to the acquisition of specific assets are released against depreciation over the working life of the relevant asset. All non-designated and non-restricted grants are realised against income upon receipt.

Tax reclaims on donations and gifts

The charity registered with HMRC during the accounting period for Gift Aid relief recovery

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Support costs Volunteer help

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from membership subscriptions

Members are not charged subscriptions.

Settlement of insurance claims

No insurance claims were made during the reporting period.

Investment gains and losses

The charity made no investments during the reporting period. Surplus funds were placed with the charities bank.

Notes to Financial Statements for the year ended 31st March 2022

Expenditure and Liabilities

Value Added Tax
All input VAT incurred on costs expended to meet the charities activities is recoverable under Finance Act 2015 which added sections 33C and 33D to VAT Act 1994. Costs are stated net of recoverabe VAT

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with and without performance conditions
No such grants were received during the accounting period.

Deferred income
No material item of deferred income has been included in the financial statements.

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments
The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs
11.17 to 11.19, FRS102 SORP.

Assets

Tangible fixed assets for use by charity
These are capitalised if they can be used for more than one year, and cost at least £100

Intangible fixed assets
The charity has not placed any valuation on intangible assets.

Stocks and work in progress
Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Debtors and Prepayments
Debtors and prepayments are measured on initial recognition at settlement amount or of the future value of costs to the subsequent accounting period.

Notes to Financial Statements for the year ended 31st March 2022

NOTE 3 ANALYSIS OF INCOME	Unrestricted Funds £	Restricted Income Funds £	2022 Total Funds £
Donations and legacies			
Public Donations	12,873		**12,873**
Gift Aid	974		**974**
Income Grants	3000		**3,000**
Total	16,847		**16,847**
Other			
Sale of Club Kit	99		99
Other	0		0
Total	**99**		**99**
Income from Investments			
Interest Income	0		0
Other			
Total	**0**		**0**
TOTAL INCOME	**16,946**		**16,946**

Notes to Financial Statements for the year ended 31st March 2022

Note 4: Details of certain items of expenditure

4.1 Fees for examination of the accounts

	2022
Independent examiner's fees	nil
Assurance services other than audit or independent examination	nil
Tax advisory fees	nil
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	nil

Notes to Financial Statements for the year ended 31st March 2022

Note 5: Analysis of expenditure

	Analysis	Unrestricted funds £	Restricted Income funds £	2022 £
Expenditure on raising funds:				
	Total expenditure on raising funds	518		518
		518		518
Expenditure on charitable activities				
	Rescue Kit	162		162
	Rescue Vehicle Costs	4296		4296
	Water Rescue Costs	2883		2883
	Dog Team Costs	95		95
	Search and Training Costs	571		571
	Medical Consumables	25		25
	Total expenditure on charitable activities	**8032**		**8032**
Cost of Other Activities				
	Purchase of Club Kit	90		90
	Total expenditure of other activities	**90**		**90**
Overhead operating costs				
	Insurance	1633		1633
	Postage, printing and stationery	435		435
	Subscriptions	744		744
	Computer and Website Costs	520		520
	Total Other expenditure	**3332**		**3332**
Depreciation				
	Depreciation	14052		14052
	Capital Grants written off	-12280		-12280
		1772		1772
TOTAL EXPENDITURE		**13744**		**13744**

Notes to Financial Statements for the year ended 31st March 2022

Note 6 Tangible fixed assets

6.1 **At Cost**

	Rescue Vehicles and Trailers	Rescue Boats and Equipment	Communication, Computers and Fixtures	Total
	£	£	£	£
At 1st April 2021 on incorporation	59793	50565	19236	129594
Additions -		1869	9053	10922
Revaluations				
Disposals -				
At 31st March 2022	**59793**	**52434**	**28289**	**140516**

Depreciation and impairments

At 1st April 2021				
Historic accumulated depreciation on incorporation	19969	26027	7029	53025
Disposals				0
Depreciation	5979	5243	2829	14051
At 31st March 2022	**25948**	**31270**	**9858**	**67076**

Net book value

Net book value on incorporation	39824	24538	12207	76569
Net book value at the end of the year	**33845**	**21164**	**18431**	**73440**

6.2 **Fixed Assets Funded By -**

	At 1st April 202'	Additions	Removal	At 31st March 2022
Grants	109373	7616		116989
Valuation	2500			2500
Reserves	17721	3306		21027
Totals	129594	10922		140516

Written off against depreciation

	At 1st April 202'	Written off		At 31st March 2022
Grants	40510	12030		52540
Valuation	1800	250		2050
Reserves	10714	1772		12486
Totals	53024	14052		67076

Remaining

	At 1st April 2021	At 31st March 2022
Grants	68863	64449
Valuation	700	**450**
Reserves	7007	**8541**
Totals	76570	**73440**

6.3 **Other disclosures**

(i) No borrowing costs were capitalised in the construction of tangible fixed assets.
(ii) At the end of the accounting period there were no contractual commitments for the acquisition of tangible fixed assets.
(iii) The charity has no restricted title to any assets other than a one half interest in a Land Rover Defender valued at £1500 and has given no security for liabilities on any assets.

Notes to Financial Statements for the year ended 31st March 2022

Note 7 Consumable Stock	2022 £
Search clothing kit including specialist water team kit	7389

Note 8 Debtors and prepayments

	2021 £
Gift Aid Tax refundable	137
VAT Recoverable	157
Other debtors	37
Prepayments	1622
Total	**1953**

Notes to Financial Statements for the year ended 31st March 2022

Note 9: Cash at bank and in hand

	2022
	£
Short term cash investments (less than 3 months maturity date)	
Short term deposits	
Cash at bank and on hand	46294
Other	
Total	**46294**

Note 10 Creditors and accruals

	Amounts Falling Due within one year	Amounts Falling Due after more than one year
	2022	2022
Grant for capital assets	7500	
Bank loans and overdrafts		
Trade creditors	83	
Payments received on account for contracts / performance-related grants		
Members Kit Deposits		2225
Accruals and deferred income		
Taxation and social security		
Other creditors		
Total	**7583**	**2225**

Notes to Financial Statements for the year ended 31st March 2022

Note 11: Provisions for liabilities and charges

There were no provisions for liabilities and charges defined as a necessary provisions made in respect of liabilities at 31st March 2022 which are uncertain as to timing or amount.

Note 12 Charity funds

Details of material funds held and movements during the reporting period

Fund names	Purpose & Restrictions	Balances brought forward	Net Income	Used	Balances carried forward
Pre-incorporation Funds	Unrestricted reserve	48167			48167
Contingency Reserve	Internal Contingency Reserve *	3000			3000
Revaluation Reserve	Valuation of gifted assets	700		-250	450
Post incorporation Reserves	Unrestricted reserve		3,202		3202
Restricted Funds **	Grants not written off	68863		-4414	64449
	Total Funds	**120730**	**3202**	**-4664**	**119268**

Note that post Incorporation Reserves are those cumulative profits arsing after the date on which CIO commenced to operate.

* The internal contingency reserve is the amount which should total reserves drop below would result in the Trustees making the decision whether to continue activities and in making that decision they would consider all aspects both financial and whether the CIO can continue to meet its charitable objectives.

** The his fund is restricted to future Norwich Junior Tri costs.

Note 13: Other disclosures for debtors, creditors and other basic financial instruments

There were no financial instruments and the CIO has not provided any form of security

Notes to Financial Statements for the year ended 31st March 2022

Note 14: Assets, Liabilities and Reserves transferred from Norfolk Lowland Search and Rescue to the CIO on incorporation on 1st April 2021

	£
Fixed Assets and net book value	76569
Bank Balances	37790
Prepayments	7666
Debtors	1145
Stock	7010
Creditors	-1744
Grants	-7706
Reserves arising pre incorporation	**120730**

No security had been given on any of the above assets at incorporation.
The above assets excludes attributable capital grants; and of those assets £51106 were held in bare trust for the CIO and legally transferred during July 2022 the delay being caused by the COVID pandemic.

Note 15: Contingent liabilities and contingent assets

There were no contingent liabilities or capital commitments to purchase assets either contracted for or not contracted for at the period end.

Note 16: Fair value of assets and liabilities

There were no liquidity risks of a debtor not paying at the period end.
The CIO held no financial instruments at the period end.