

Registered Charity No: 1098037
Company No: 04752688

EXMOOR SEARCH AND RESCUE TEAM
A COMPANY LIMITED BY GUARANTEE
UNAUDITED REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 DECEMBER 2021

EXMOOR SEARCH AND RESCUE TEAM
A COMPANY LIMITED BY GUARANTEE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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EXMOOR SEARCH AND RESCUE TEAM
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The directors of the charity submit their annual report and the financial statements for the year ended 31 December 2021. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity, as well as complying with statutory requirements and the governing document.

Objectives and Activities

The charity is a charitable company limited by guarantee, incorporated on 2 May 2003. It is governed by a memorandum and articles of association dated 3 April 2003, and commenced operations on 1 July 2003. Its objectives are to assist in the relief of suffering and distress amongst people endangered by accidents or natural hazards in the South West of England particularly in the Exmoor area and such other areas as the Charity shall from time to time decide and to provide adequate arrangements for the safe and efficient search and rescue of any person so endangered.

In planning our activities we have kept in mind the Charity Commission's guidance on public benefit and have followed this guidance to demonstrate the charitable aims are for the public benefit.

Structure, Governance and Management

The directors control the Charity and make decisions which are put into effect under the supervision of appropriate sub-committees.

The directors and secretary carry out the administrative duties of the Charity and are listed on page 3.

The members of the Charity are directors for the purposes of company law and trustees for the purposes of charity law. No directors hold shares but they have all guaranteed to pay an amount not exceeding £10 in the event of the Charity ceasing and there being a deficiency. The trustees are appointed by a democratic process.

The trustees are all currently members of the team. An invitation to stand as trustee is issued to all team members at least 14 days prior to the AGM. Those standing need to gain approval from two other team members. A vote is undertaken by those present at the AGM if the number of applicants exceed the number of positions.

Team members have to undergo a probationary and training phase (9-18 months) prior to becoming a full team member. During these initial phases team members must pass a DBS check. Due to our operational role as a police resource, we do not accept those with a criminal record.

Results

The results for the year are as stated in the attached financial statements. A surplus of £3,642 arose this year.

EXMOOR SEARCH AND RESCUE TEAM

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves

The purpose of this policy is to briefly explain the need for and reasons why Exmoor Search and Rescue Team (the *Team*) have funds in reserve. This policy does not cover "Restricted Funds" (given to the Team for a specific purpose) or funds the trustees have earmarked as "Designated Funds" (an administrative arrangement where part of the Unrestricted funds has been allocated to a specific project).

The team require reserves to enable it to continue to operate regardless of any short term or medium term problems either in attracting income or by unexpected expenses. The purpose of these reserves may fall into three categories:

1. The running costs of the Team are currently circa £40,000 per annum (see below). The Team placed collecting boxes, which raised £600 in 2020. The balance of income is from direct appeal to outside organisations and individuals. The Team does not have the necessary resources to increase the amount of collection days and collecting boxes, so income is very dependent on outside influences. The amounts and timings of donations can not be relied upon in the short/medium term to allow the Team to operate without adequate reserve funds. The trustees believe that a sum of up to two years income, excluding restricted income should be held in reserve.

2. The Team operate with a high level of expensive equipment including a Control Vehicle and three Ambulance/personnel carriers. Communication, which is a key component to our effectiveness, requires a bank of handheld radios which are £700 each. Other essential and expensive equipment include First Aid and specialised medical equipment including a variety of stretchers, ropes and associated steep ground rescue equipment and water rescue equipment. All this equipment must be readily available in full working order. The trustees believe that money should be available to repair or replace equipment at any time so that the operational capabilities of the Team and the safety of its members are not compromised by lack of the correct equipment in a safe and working condition. The trustees believe that a sum of at least £500 should be immediately available at any time to repair or replace equipment.

3. The Team operate from a headquarters based in South Molton which they own. The expenses for these premises in 2020 were £2,733

The total reserves will comprise a sum sufficient to meet the demands of the categories above. At any time the trustees may deem further reserves to be necessary should the operational priorities change or there are significant changes in income.

It will be the responsibility of the Treasurer to ensure that the Team's reserves are maintained at this level and this policy is followed.

The Executive Committee will monitor and review the level of reserves at each committee meeting. The reserves policy will be reviewed annually by the Committee at the first meeting after the Annual General Meeting.

	2014	2015	2016	2017	2018	2019	2020	2021
Total Outgoings	£38,148	£38,627	£38,627	£33,977	£31,351	£33,092	£40,180	£47,951
Running Costs*	£32,772	£34,529	£33,531	£27,496	£26,887	£28,571	£37,447	£44,929
Rescue Centre	£2,815	£4,098	£4,174	£4,201	£4,228	£4,521	£2,733	£3,022

* Running costs have taken into account income from fuel and insurance refunds from Police.

EXMOOR SEARCH AND RESCUE TEAM

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and Performance

Despite the restrictions imposed upon the country during 2020 the team remained operational and were called out 43 times to assist the police and ambulance services in searching for missing/vulnerable people and casualty evacuations. This was slightly higher than the 2019 total with an unsurprisingly quiet April to July (first lockdown) and September to December being busier (easing of restrictions) and an overall increase in the number of walkers requiring assistance. This distribution was similar throughout the country with Mountain Rescue Teams being increasingly utilised due to easing of restrictions and increased use of the countryside for exercise and escape.

The majority of our deployments (27) were searches for vulnerable missing people. These typically lasted a day or one night however, a number of them did extend into a second day or required assistance from a neighbouring team. We also assisted with a neighbouring team on searches out with our operational area. We had eleven deployments directly requested by the ambulance service to assist with a patient in inaccessible locations, one body recovery and two weather related incidents.

Our water rescue capabilities were called upon twice in major regional flooding events. Along with other emergency service assets our water technicians were on stand-by to assist with the evacuation of properties in danger due to forecast rainfall. The first incident passed uneventfully however, the second required the evacuation of a caravan park on the Devon/Cornwall border.

Joint operations with neighbouring search and rescue teams, Coast Guard, Fire & Rescue and Police were common however, strict covid protocols had to be enforced for the protection of the teams. This year the majority of our range of skills and expertise offered by the team were utilised with the exception of technical rope rescue.

With the on-going pandemic the team had to ensure the safety of the team, their families, other emergency service personnel and any casualty we were treating. We quickly adopted covid protocols, introduced PPE and disinfection of all equipment used (including vehicles). The use of PPE has made operations more demanding and disinfection greatly increases the amount of time spent cleaning afterwards.

The majority of all public events (talks, sponsored walks, galas) where the team would attend were cancelled due to the pandemic however; we did manage to provide specialist rescue cover to two outdoor events in August on Exmoor.

Training was sporadic throughout the year with our annual weekend residential event going ahead in January however, training became online based for the majority of the year with some face to face training occurring when restrictions were eased. There was very little opportunity for interoperability training with other statutory emergency services however, we did manage covid secure rope rescue training with the specialist ambulance unit (HART). Mountain Rescue has always been granted permission to utilise blue lights on their vehicles. This year saw formalised blue light training being introduced to the team with a bespoke training programme specifically to train drivers in the correct use of blue lights without the exemptions held by the statutory emergency services. Unfortunately the programme was somewhat curtailed.

Our major fundraising efforts for 2018 and 2019 were focus on replacing our aging Incident Control vehicle (converted long-wheel based van). Towards the middle of 2020 we reached our target and initiated procuring the base vehicle and identified our preferred outfitters. Delays due to Covid mean that this will come on line in May 2021.

Risks

The trustees have implemented a risk register and reviewed all known risks and have satisfied themselves that there are adequate systems and procedures in place to mitigate the risks identified.

Investment policy

The trustees have the power to invest in such assets as they feel is appropriate to the charity. At present all

The report of the directors has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and the Statement of Recommended Practice - Accounting and Reporting by Charities.

ON BEHALF OF THE TRUSTEES

B Andrews



Dated: 11/3/2022

D Reid



Dated: 16/3/22

C Wedgwood



Dated: 3/4/22

EXMOOR SEARCH AND RESCUE TEAM
LEGAL AND ADMINISTRATIVE INFORMATION

Directors:	Derrick Reid Caro Wedgewood Stephen Clewes (resigned 04/02/21) Richard Gilham Greg Causer Daniel Brice
Secretary	Bryony Andrews
Treasurer:	Derrick Reid
Charity Number:	1098037
Company Number:	04752688
Bankers:	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors: and Contact	Ms G Jones Toller Beattie Solicitors Devonshire House Pottington Business Park Riverside Road Barnstaple Devon EX31 1QN
Accountants:	Azets Lime Court Pathfields Business Park South Molton Devon EX36 3LH
Registered Office:	Unit 4 Limefield South Pathfields Business Park South Molton Devon EX36 3LH

**INDEPENDENT EXAMINERS REPORT
TO THE COMMITTEE OF MANAGEMENT OF
EXMOOR SEARCH AND RESCUE TEAM**

I report on the accounts of the company for the year ended 31 December 2021, set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees annual report and accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Statement

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:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Elizabeth Smith

Mrs Elizabeth Smith
ACA, FCCA, CTA
Azets Audit Services
Lime Court
Pathfields Business Park
South Molton
Devon, EX36 3LH

Dated: 3 April 2022

EXMOOR SEARCH AND RESCUE TEAM
STATEMENT OF FINANCIAL ACTIVITIES (including
Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Income and Endowments		53,902	49,699
Expenditure on Charitable Activities		<u>(56,895)</u>	<u>(46,057)</u>
Net income/(expenditure)	2	(2,993)	3,642
Reserve movements		<u>-</u> (2,993)	<u>-</u> 3,642
Reconciliation of funds			
Total funds brought forward		325,526	321,884
Total funds carried forward		<u><u>322,533</u></u>	<u><u>325,526</u></u>

**EXMOOR SEARCH AND RESCUE TEAM
BALANCE SHEET AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	3	<u>224,606</u>	<u>216,151</u>
Current Assets			
Debtors	4	881	7,030
Cash at bank and in hand		<u>97,886</u>	<u>137,909</u>
		98,767	144,939
Creditors:			
Amounts falling due within one year	5	<u>(840)</u>	<u>(35,564)</u>
Net Current Assets		<u>97,927</u>	<u>109,375</u>
Net Assets		<u><u>322,533</u></u>	<u><u>325,526</u></u>
Capital and Reserves			
Restricted Income Funds	9	18,920	37,759
Unrestricted Income Funds		212,640	196,794
Designated Income Funds	10	<u>90,973</u>	<u>90,973</u>
Total Reserves		<u><u>322,533</u></u>	<u><u>325,526</u></u>

The trustees are satisfied that the company was entitled to exemption under section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 in relation to the accounts for the financial year.

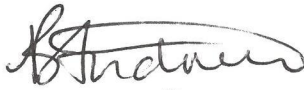


The directors acknowledge their responsibilities for:

- i) ensuring that the company keeps accounting records which comply with section 386; and
- ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the the trustees on

and signed on their behalf by:

B Andrews		Dated: <u>11/3/2022</u>
D Reid		Dated: <u>16/3/22</u>
C Wedgwood		Dated: <u>3/4/22</u>

The annexed notes form part of these accounts.

**EXMOOR SEARCH AND RESCUE TEAM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021	2020
Net Cash used in operating activities	12	907	56,978
Purchase of Equipment	3	- 40,936	- 66,374
Sale of Equipment	3	3,822	-
Interest		<u>6</u>	<u>83</u>
Change in cash and cash equivalents in the year		- 36,201	- 9,313
Cash and cash equivalents brought forward		<u>137,909</u>	<u>147,222</u>
Cash and cash equivalents carried forward		<u><u>97,886</u></u>	<u><u>137,909</u></u>

EXMOOR SEARCH AND RESCUE TEAM
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

Notes	2021				2020			
	General		General		General		General	
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Income and Endowments								
<u>Donations and Legacies</u>								
Grants, donations and legacies received	29,758	-	18,200	47,958	22,785	-	20,582	43,367
Collecting box receipts	885	-	-	885	600	-	-	600
Street Collections	-	-	-	-	-	-	-	-
	30,643	-	18,200	48,843	23,385	-	20,582	43,967
<u>Other Trading Activities</u>								
Admin. (New Members)	-	-	-	-	162	-	-	162
Training Weekends	-	-	-	-	146	-	-	146
Team Clothing Purchases	1,050	-	-	1,050	-	-	-	-
	1,050	-	-	1,050	308	-	-	308
<u>Income from Investments</u>								
Interest	6	-	-	6	83	-	-	83
	6	-	-	6	83	-	-	83
<u>Other income</u>								
Miscellaneous income	563	-	-	563	201	-	-	201
Fuel payments from Police	2,393	-	-	2,393	3,087	-	-	3,087
Gift Aid	1,047	-	-	1,047	2,053	-	-	2,053
	4,003	-	-	4,003	5,341	-	-	5,341
Total Income and Endowments	35,702	-	18,200	53,902	29,117	-	20,582	49,699
Less Charitable Expenditure	50,879	-	6,016	56,895	43,267	-	2,790	46,057
Net incoming (outgoing) resources	(15,177)	-	12,184	(2,993)	(14,150)	-	17,792	3,642
Transfers between funds	31,023	-	(31,023)	-	33,095	-	(33,095)	-
Total funds carried forward	196,794	90,973	37,759	325,526	177,849	90,973	53,062	321,884
	212,640	90,973	18,920	322,533	196,794	90,973	37,759	325,526

EXMOOR SEARCH AND RESCUE TEAM

Notes	2021				2020			
	General		Restricted		General		Restricted	
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
<u>Expenditure on Charitable Activities</u>								
Premises expenses	3,022			3,022	2,733			2,733
Vehicle running expenses	7,964		1,406	9,370	8,751		183	8,934
Vehicle depreciation	22,797			22,797	18,702			18,702
Property depreciation	1,516			1,516	1,516			1,516
Equipment depreciation	4,346			4,346	4,754			4,754
Repairs & Renewals	1,200			1,200	131			131
Equipment costs	897		3,910	4,807	1,267	1,698		2,965
Training costs	669		700	1,369	2,445			2,445
Fuel payments to team members	1,126			1,126	1,490			1,490
Accountancy	629			629	585			585
Legal and professional costs	759			759	312			312
Administration costs	499			499	371			371
Miscellaneous	3,133			3,133	210		909	1,119
Profit/loss on disposal	2,322			2,322	-			-
Total Resources Expended	50,879	-	6,016	56,895	43,267	-	2,790	46,057

EXMOOR SEARCH AND RESCUE TEAM
NOTES TO THE ACCOUNTS - YEAR ENDED 31 DECEMBER 2021

1

ACCOUNTING POLICIES

(a) **Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets. They have been prepared in accordance with the Companies Act 2006, The Charities Act 2011, the Statement of Recommended Practice (SORP 2015) - Accounting and Reporting by Charities and the Financial Reporting Standard 102 (effective January 2015).

(b) **Asset Policy**

Fixed Assets purchased for continuing use by the charity for the furtherance of its objectives are capitalised at cost and depreciated over their economic lives.

(c) **Depreciation**

Tangible fixed assets are written off over their useful economic lives as follows:

- Buildings - 1% on a straight line basis.
- Motor Vehicles - 25% reducing balance
- Equipment - 15% reducing balance

(d) **Company Status**

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to an amount not exceeding £10 per member of the charity.

(e) **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds donated for use in a restricted area.

(f) **Income recognition**

All incoming resources are included in the Statement Of Financial Activities when the charity has entitlements to the income, it is probable that they will receive it, and the amount of income receivable can be measured reliably.

All income is included on an accruals basis.

(g) **Expenditure Recognition**

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities, costs of an indirect nature necessary to support them and costs associated with meeting the constitutional and statutory requirements of the charity.

(h) **Grants**

Grants and donations are only recorded in the SOFA when the charity has unconditional entitlement to the resources.

EXMOOR SEARCH AND RESCUE TEAM
NOTES TO THE ACCOUNTS - YEAR ENDED 31 DECEMBER 2021

2 OPERATING SURPLUS

This is stated after charging:	2021 £	2020 £
Depreciation of owned assets	28,659	24,972
Compilation report fees	620	590
	<u> </u>	<u> </u>

3 TANGIBLE FIXED ASSETS

	Property £	Equipment £	Vehicles £	Total £
As at 1 January 2021	151,629	66,017	136,431	354,077
Additions	-	2,030	38,907	40,937
Disposals	-	-	(38,179)	(38,179)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
As at 31 December 2021	151,629	68,047	137,159	356,835
Depreciation				
As at 1 January 2021	15,552	42,047	80,327	137,926
Charge for the period	1,516	4,346	22,797	28,659
Depreciation on disposal	-	-	(34,356)	(34,356)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	17,068	46,393	68,768	132,229
Net book value:				
At 31 December 2021	<u>134,561</u>	<u>21,654</u>	<u>68,391</u>	<u>224,606</u>
At 31 December 2020	<u>136,077</u>	<u>23,970</u>	<u>56,104</u>	<u>216,151</u>

4 DEBTORS

	2021 £	2020 £
Vat repayment due	<u>881</u>	<u>7,030</u>

5 CREDITORS

	2021 £	2020 £
Trade creditors	220	34,974
Accruals	<u>620</u>	<u>590</u>
	<u>840</u>	<u>35,564</u>

6 CONTROL

The company was controlled throughout this period by its directors. The present directors are as listed on page 3.

7 INVESTMENT INCOME

	2021 £	2020 £
All UK Investments		
Interest receivable	<u>6</u>	<u>83</u>

EXMOOR SEARCH AND RESCUE TEAM
NOTES TO THE ACCOUNTS - YEAR ENDED 31 DECEMBER 2021

8 TRUSTEES

The trustees were not remunerated or reimbursed for any expenses during the period.

9 RESTRICTED FUNDS

Movements in restricted funds were as follows

	B/f £	Income £	Expenditure £	C/f £
Comms	4,006	-	-	4,006
Vehicle Fund	28,587	1,500	30,087	-
Vehicle Maintenance	401	-	401	-
Srada	1,827	-	1,005	822
Equipment	500	1,500	1,500	500
Training	-	700	700	-
Medical equipment	2,438	4,000	3,346	3,092
Water equipment	-	10,500	-	10,500
	37,759	18,200	37,039	18,920

10 DESIGNATED FUNDS

Movements in designated funds were as follows

	B/f £	Transfers in £	Transfer out	C/f £
Vehicle Replacement	9,023	-	-	9,023
Vehicle Storage (Eastern Area)	75,000	-	-	75,000
Replacement Jackets	2,000	-	-	2,000
Replacement Radios	3,700	-	-	3,700
Swift Water Rescue	1,250	-	-	1,250
	90,973	-	-	90,973

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
Tangible fixed assets	224,606	-	224,606
Current assets	79,847	18,920	98,767
Current liabilities	(840)	-	(840)
Net assets	303,613	18,920	322,533

12 Reconciliation of net movement in funds to net cash flow from operating activities.

	2021 £	2020 £
Net movement of funds	(2,993)	3,642
Addback depreciation charge	28,659	24,972
Less profit on sale of fixed asset	3,822	-
Deduct interest income shown		
Investing activities	(6)	(83)
Decrease (increase) in debtors	6,149	(6,395)
Increase (decrease) in creditors	(34,724)	34,842
Net cash used in operating activities	907	56,978