

Charity no: 517454

Bolton Mountain Rescue Team

Trustees Report and Financial Statements

For the year ended 31 December 2018

Bolton Mountain Rescue Team

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Bolton Mountain Rescue Team

Legal and Administrative Information

Trustees

G. Leigh	Chair
M. Banks	Treasurer
G. Gregory	Secretary to March 2018
P. Brain	Secretary from March 2018
A. Greenough	Team Leader to March 2018
S. Fletcher	Team Leader from March 2018
C. Greenhalgh	Deputy Team Leader
A. Keyworth	Fundraising Officer
S. Nelson	Training Officer
S. Fletcher	EO* Communications to March 2018
D. Conn	EO* Communications from March 2018
P. Copley	EO* HQ & Catering
S. James	EO* Medical to March 2018
J. Ryan	EO* Medical from March 2018
N. Booth	EO* Stretchers & Ropes
P. Horner	EO* Vehicles
M. Jones	EO* Water

* Equipment Officer

Postal address

Bolton Mountain Rescue Team
Ladybridge Hall
399 Chorley New Road
Bolton. BL1 5DD

Principle location

North West Ambulance Service HQ
Ladybridge Hall
399 Chorley New Road
Bolton. BL1 5DD

Independent examiner

HML Davies Limited
Chartered Certified Accountants & Registered Auditors
9 Riverside
Waters Meeting Road
Bolton.
BL1 8TU

Bolton Mountain Rescue Team

Report of the Trustees for the year ended 31 December 2018

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2018. The financial statements have been prepared in accordance with the accounting policies set out on pages 7 - 9 and comply with the charity's trust deed and applicable law.

Constitution and objects

Bolton Mountain Rescue Team is constituted under a trust deed and is a registered charity no 517454.

The objects of the team are :-

- 1) to relieve suffering and distress among persons endangered by accident or natural hazards and to provide adequate arrangement for the secure and efficient search and rescue of any such person or persons so endangered.
- 2) to educate and inform the public about the dangers of mountaineering and of other related outdoor pursuits and to undertake preventive publicity.

In furtherance of the above objects but not further or otherwise:-

- a) to raise funds and invite and receive contributions from any person or persons by way of subscription donations or otherwise.
- b) to do all things as are lawfully necessary for the attainment of the above objects.

Organisation

The trustees who have served in the year and since the year end are set out on page 1. The trustees are volunteers who offer a wide range of attributes to the trust and can only be appointed by holding an A.G.M or S.G.M. They have the power to make any major investment decisions. The trustees shall hold meetings in such a place deemed appropriate at least 8 times a year, whereby decisions are voted upon. Each trustee has a role and reports at the meetings on their area of the team. At the 31st December 2018 there were 43 operational members, 6 trainee members and 12 support group/non-operational members.

Financial and investment review

There are no restrictions on the trusts power to invest. The investment strategy is set by the trustees and is to invest any funds of the trust in any investment authorised by law for the investment of trust property or any investments which may be deemed advisable. The income of the trust is all generated by various events and subscriptions but mainly by donations, bequests/legacies and grants. The funds raised are spent on maintaining and upgrading premises, vehicles and equipment necessary for the trust to carry out its objectives and also the management and administrative costs incurred. The Team operates a Financial Reserves policy, reviewed bi-annually in April and October of £30,000.

Bolton Mountain Rescue Team

Report of the Trustees for the year ended 31 December 2018

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 1st March 2019 and signed on their behalf by:



M. Banks

Treasurer

Bolton Mountain Rescue Team

Independent Examiner's Report to the Trustees of Bolton Mountain Rescue Team

I report on the accounts of the Trust for the year ended 31 December 2018, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the 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.

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) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiners 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 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.

Andrew Davies

HML Davies Limited
Chartered Certified Accountants & Registered Auditors
9 Riverside
Waters Meeting Road
Bolton BL1 8TU

Date: 1st March 2019

Bolton Mountain Rescue Team

Statement of Financial Activities for the year ended 31 December 2018

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total 2017 £
	Note			
Income from:				
Donations and legacies	2&3	59,559	-	59,559
		<u>59,559</u>	<u>-</u>	<u>59,559</u>
Expenditure on:				
Raising funds		344	-	344
Charitable activities	4	79,206	1,630	80,836
		<u>79,550</u>	<u>1,630</u>	<u>81,180</u>
Net income/(expenditure)		(19,991)	(1,630)	(21,621)
Transfers between funds		0	0	-
Net movement in funds		(19,991)	(1,630)	(21,621)
Reconciliation of funds:				
Total funds brought forward		125,477	1,630	127,108
Total funds carried forward		<u>105,486</u>	<u>-</u>	<u>105,486</u>

Bolton Mountain Rescue Team

BALANCE SHEET

as at 31 DECEMBER 2018

	Notes	31-Dec-18		31-Dec-17	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		44,760		57,339
CURRENT ASSETS					
Cash at bank and in hand		71,420		79,428	
Debtors	6	<u>807</u>		<u>1,840</u>	
			72,227		81,268
CREDITORS: Amounts falling due within one year	7				
		<u>500</u>		<u>500</u>	
NET CURRENT ASSETS			<u>71,727</u>		<u>80,768</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>116,487</u>		<u>138,107</u>
Funds of the Charity					
Unrestricted funds			105,486		125,477
Restricted funds					1,630
Revaluation reserve			<u>11,000</u>		<u>11,000</u>
Total charity funds	8		<u>116,487</u>		<u>138,107</u>

Approved by the trustees on 1st March 2019 and signed on its behalf by:



M. Banks
Treasurer

Bolton Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2018

1 Principal accounting policies

1.1 Accounting convention

The financial statements 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 financial statements have been prepared in accordance with the 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 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Bolton Mountain Rescue Team constitutes a public benefit entity as defined by FRS 102.

1.2 Incoming Resources

All income is recognised once the trust has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

The trust has received government grants in the period.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic committing the trust to pay out resources and the amount of the obligation can be measured

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	25% reducing balance
Boats	-	15% reducing balance

Bolton Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2018

2 Income from donations and legacies

	Unrestricted	Restricted	Total	
	£	£	£	£
Donations and gifts	51,313	-	51,313	72,163
Gift Aid	2,031	-	2,031	3,727
Grants	-	-	-	16,658
Membership subscriptions	500	-	500	501
Other	5,715	-	5,715	4,799
	59,559	-	59,559	97,848
	59,559	-	59,559	97,848

3 Analysis of grants

	Unrestricted	Restricted	Total	
	£	£	£	£
Department of Transport	-	-	-	16,658
	-	-	-	16,658
	-	-	-	16,658

4 Expenditure on charitable activities

	2018	2017
	£	£
Premises costs	13,510	23,483
Support costs	24,863	35,194
Management and administration	29,404	6,335
Accountancy fees	825	825
Depreciation	12,579	16,359
	81,180	82,196
	81,180	82,196

Bolton Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2018

5 Tangible assets	Motor vehicles	Boats	Total
	£	£	£
Cost			
At 1 January 2018	191,208	20,658	211,866
Additions			-
Revaluations	-		-
	<hr/>	<hr/>	<hr/>
At 31 December 2018	191,208	20,658	211,866
Depreciation			
At 1 January 2018	151,428	3,099	154,527
Charge for the year	9,945	2,634	12,579
	<hr/>	<hr/>	<hr/>
At 31 December 2018	161,373	5,733	167,106
Net book values			
At 31 December 2018	<hr/>	<hr/>	<hr/>
	29,835	14,925	44,760
At 31 December 2017	<hr/>	<hr/>	<hr/>
	39,780	17,559	57,339
6 Debtors: Amounts falling due within one year		2018	2017
		£	£
VAT recoverable		<hr/>	<hr/>
		807	1,840

Bolton Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2018

7	Creditors: Amounts falling due within one year	2018	2017
		£	£
	Accruals and deferred income	<u>500</u>	<u>500</u>

8 Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds comprise those funds which the trustee must use in accordance with grant providers or benefactors stated requirements to achieve the charitable objects.

Restricted funds

	Balance at start of year	Income	Expenditure	Transfers	Balance at end of year
	£	£	£	£	£
LRF Grant	1,630		1,630	-	-
DFT Grant	-	-	-	-	-
Total	<u>1,630</u>	<u>-</u>	<u>1,630</u>	<u>-</u>	<u>-</u>

Bolton Mountain Rescue Team

The following page does not form part of the statutory accounts.

Bolton Mountain Rescue Team

Detailed statement of financial activities

	Dec-18		Dec-17	
	£	£	£	£
Income		59,559		97,832
Fuel	3,887		2,993	
Vehicle maintenance	8,135		5,955	
Insurance	1,717		5,353	
Utilities	2,211		2,032	
Base repairs & maintenance	9,583		16,098	
Clothing costs	126		1,164	
Water recovery	2,186		5,342	
Ropes	1,441		7,363	
Training costs	5,157		3,299	
Team dinner & socials	0		(212)	
Catering	519		798	
Medical expenses	3,411		7,767	
Search dog	-		-	
Admin costs	2,011		2,430	
Communications	27,368		4,117	
Foundations course costs	-		31	
Accountancy fees	850		825	
Other expenses	-		483	
Bank charges	-		-	
Depreciation on motor vehicles	12,579		16,359	
		<u>81,180</u>		<u>82,196</u>
Net (outgoing)/incoming resources		<u><u>(21,621)</u></u>		<u><u>15,636</u></u>