

Charity no: 517454

Bolton Mountain Rescue Team

**Trustees Report and Financial Statements
For the year ended 31 December 2019**

Bolton Mountain Rescue Team

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Bolton Mountain Rescue Team

Legal and Administrative Information

Trustees	G. Leigh	Chair
	M. Banks	Treasurer
	P. Brain	Secretary
	S. Fletcher	Team Leader
	C. Greenhalgh	Deputy Team Leader
	A. Keyworth	Fundraising Officer to March 2019
	S. James	Fundraising Officer from March 2019
	A. Wood	Fundraising Officer from November 2019
	S. Nelson	Training Officer to May 2019
	M. Stevenson	Training Officer from May 2019
	D.Conn	EO* Communications
	P. Copley	EO* HQ & Catering
	J. Ryan	EO* Medical
	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 2019

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2019. 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 2019 there were 45 operational members, 11 trainee members and 13 support group/non-operational members.

At an SGM in November 2019 the membership of Bolton Mountain Rescue Team (BMRT) (registered charity no 517454) voted to support the Trustees proposal to convert the Charity to a charitable incorporated organisation (CIO). This is a form of legal entity designed for non-profit organisations in the United Kingdom. The main intended benefits of the new entity are that it has legal personality and the ability to conduct business in its own name. During 2020 an application will be submitted to the Charity Commission to establish the new Bolton Mountain Rescue Team CIO. Once approved and incorporated by the Charity Commission and registered with HMRC the assets of BMRT (registered charity no 517454) (this charity) will be transferred to the new BMRT CIO and the BMRT (registered charity no 517454) charity (this charity) will be wound down and eventually closed.

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 £40,000.

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 2020 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 2019, 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 2020

Bolton Mountain Rescue Team

Statement of Financial Activities for the year ended 31 December 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total 2018 £
	Note			
Income from:				
Donations and legacies	2&3	54,470	13,310	67,780
		<u>54,470</u>	<u>13,310</u>	<u>67,780</u>
				<u>59,559</u>
Expenditure on:				
Raising funds		877	-	877
Charitable activities	4	52,014	13,310	65,324
		<u>52,891</u>	<u>13,310</u>	<u>66,201</u>
				<u>81,180</u>
Net income/(expenditure)		1,579	-	1,579
Transfers between funds		-	-	-
Net movement in funds		1,579	-	1,579
Reconciliation of funds:				
Total funds brought forward		105,487	-	105,487
Total funds carried forward		<u><u>107,066</u></u>	<u><u>-</u></u>	<u><u>107,066</u></u>
				<u><u>105,487</u></u>

Bolton Mountain Rescue Team

BALANCE SHEET

as at 31 DECEMBER 2019

	Notes	31-Dec-19		31-Dec-18	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		35,062		44,760
CURRENT ASSETS					
Cash at bank and in hand		83,263		71,420	
Debtors	6	<u>241</u>		<u>807</u>	
			83,504		72,227
CREDITORS: Amounts falling due within one year	7				
		<u>500</u>		<u>500</u>	
NET CURRENT ASSETS			<u>83,004</u>		<u>71,727</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>118,066</u>		<u>116,487</u>
Funds of the Charity					
Unrestricted funds			107,066		105,487
Restricted funds					
Revaluation reserve			<u>11,000</u>		<u>11,000</u>
Total charity funds	8		<u>118,066</u>		<u>116,487</u>

Approved by the trustees on 1st March 2020 and signed on its behalf by:



M. Banks
Treasurer

Bolton Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2019

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 benefits 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 2019

2 Income from donations and legacies

	Unrestricted	Restricted	Total	
	£	£	2019	2018
	£	£	£	£
Donations and gifts	45,734	-	45,734	51,313
Gift Aid	4,890	-	4,890	2,031
Grants	-	13,310	13,310	-
Membership subscriptions	458	-	458	500
Other	3,388	-	3,388	5,715
	54,470	13,310	67,780	59,559
	54,470	13,310	67,780	59,559

3 Analysis of grants

	Unrestricted	Restricted	Total	
	£	£	2019	2018
	£	£	£	£
Department of Transport	-	13,310	13,310	-
	-	13,310	13,310	-
	-	13,310	13,310	-

4 Expenditure on charitable activities

	2019	2018
	£	£
Premises costs	15,258	13,510
Support costs	34,162	24,863
Management and administration	5,356	29,035
Accountancy fees	850	850
Depreciation	9,698	12,578
	65,324	80,836
	65,324	80,836

Bolton Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2019

5 Tangible assets	Motor vehicles	Boats	Total
	£	£	£
Cost			
At 1 January 2019	191,208	20,658	211,866
Additions			-
Revaluations	-		-
At 31 December 2019	191,208	20,658	211,866
Depreciation			
At 1 January 2019	161,373	5,733	167,106
Charge for the year	7,459	2,239	9,698
At 31 December 2019	168,832	7,972	176,804
Net book values			
At 31 December 2019	22,376	12,686	35,062
At 31 December 2018	29,835	14,925	44,760
6 Debtors: Amounts falling due within one year	2019	2018	
	£	£	
VAT recoverable	241	807	

Bolton Mountain Rescue Team

Notes to the Financial Statements for the year ended 31 December 2019

7	Creditors: Amounts falling due within one year	2019	2018
		£	£
	Accruals and deferred income	500	500

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	-		-	-	-
DFT Grant	-	13,310	13,310	-	-
Total	-	13,310	13,310	-	-

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-19		Dec-18	
	£	£	£	£
Income		67,780		59,559
Fuel	3,321		3,887	
Vehicle maintenance	8,940		8,135	
Rent	3,375		-	
Insurance	2,881		1,717	
Utilities	2,140		2,211	
Base repairs & maintenance	6,862		9,583	
Clothing costs	1,007		126	
Water recovery	16,876		2,186	
Ropes	64		1,441	
Training costs	797		5,157	
Team dinner & socials	5		0	
Catering	380		519	
Medical expenses	1,884		3,411	
Admin costs	2,459		2,011	
Communications	2,219		27,368	
Donations	500		-	
Accountancy fees	850		850	
Legal fees	1,050			
Other expenses	893		-	
Depreciation on motor vehicles	9,698		12,579	
		<u>66,201</u>		<u>81,180</u>
Net (outgoing)/incoming resources		<u><u>1,579</u></u>		<u><u>(21,621)</u></u>