

**Charity no: 517454**

**Bolton Mountain Rescue Team**

**Trustees Report and Financial Statements  
For the year ended 31 December 2020**

# **Bolton Mountain Rescue Team**

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# Bolton Mountain Rescue Team

## Legal and Administrative Information

<b>Trustees</b>	G. Leigh	Chair
	M. Banks	Treasurer
	P. Brain	Secretary
	S. Fletcher	Team Leader
	C. Greenhalgh	Deputy Team Leader
	A. Wood	Fundraising Officer
	M. Stevenson	Training Officer to Dec 2020
	K. Garvey	Training Officer from Dec 2020
	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 2020**

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2020. 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.

As referenced in the Trustees' report for the year ending 31<sup>st</sup> December 2019 the legal status of Bolton Mountain Rescue Team changed during 2020 as per the instructions of the Trustees with the consent of the membership transacted in accordance with the Constitution and applicable Charity Law.

A newly incorporated charitable organisation, Bolton Mountain Rescue Team (reg no: 1190423) was incorporated on 16<sup>th</sup> July 2020 and assets from this charity transferred with effect from 1<sup>st</sup> October. A residual balance was maintained by this charity to cover any liabilities due until the 30<sup>th</sup> of December 2020 with all assets transferred on the 31<sup>st</sup> December 2020.

As the 1<sup>st</sup> of January 2021 was a Bank Holiday **this charity was closed on the 4<sup>th</sup> January 2021** the first working day of 2021. Bolton Mountain Rescue Team's charitable purpose and aims continued throughout the transition of legal status to the new charity 1190423 whose charitable objects and purpose is identical to this charity.

### **Constitution and objects**

Bolton Mountain Rescue Team was founded in 1968 and constituted under a trust deed and was a registered charity no 517454.

The objects of the team were :-

- 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.
- 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:-

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

### **Organisation**

The trustees who have served in the year 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 had the power to make any major investment decisions. The trustees held virtual meetings during the year, whereby decisions were voted upon. Each trustee had a role and reported at the meetings on their area of responsibility.

At an SGM in November 2019 the membership of Bolton Mountain Rescue Team (BMRT) (registered charity no 517454) voted to support the Trustee's 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.

As requested by the Trustees, and ratified by the membership, the assets of this charity were transferred to the newly incorporated charitable organisation with effect from 1<sup>st</sup> October 2020. A residual balance was maintained by this charity, to cover any liabilities due, until the 30<sup>th</sup> of December 2020 with all assets transferred on the 31<sup>st</sup> December 2020.

As the 1<sup>st</sup> of January was a Bank Holiday **this charity was closed on the 4<sup>th</sup> January 2021** the first working day of 2021. Bolton Mountain Rescue Team's charitable purpose and aims continued through the transition of legal status and are replicated in the new Bolton Mountain Rescue Team charity 1190423.

### **2020 Overview**

2020 has been overshadowed by a global pandemic. Soon after the 2020 AGM the country went in to lockdown which placed significant restrictions on our community and continues to date. The Team responded and adapted to meet the new challenges, new ways of working and restrictions placed on those at more risk. Team members' wellbeing has been at the forefront and primary consideration, whilst ensuring the maintenance of operational readiness through adapted policies and training.

Despite two full lockdowns and significant restrictions, the Team responded to 99 calls for assistance during 2020, including searches and rescues and flood standbys; supporting the Emergency Services in our operating area.

Most fundraising stopped abruptly, but income has not diminished significantly. The Team had three strategic purchasing priorities for 2020/21: new Team-issue mid layer clothing for all members, a new crew vehicle(s) replacing BM4 and BM5 and a review of our base locations. We secured the funding for and purchased the mid-layer clothing. The funding for a new vehicle was secured through a Department for Transport grant. The vehicle has been purchased, albeit delayed, and is currently being fitted out. We expect it to be operational in the late summer 2021. During 2021/22 we will be focusing on our future accommodation and base requirements, working with our current landlords, the North West Ambulance Service and Greater Manchester Fire and Rescue Service.

At the 31<sup>st</sup> December 2020 there were 56 operational members and 18 support group/non-operational members.

### **Financial and investment review**

There are no restrictions on the trust's 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;
- 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 former trustees on 5<sup>th</sup> March 2021 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 2020, 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: 5<sup>th</sup> March 2021**

## Bolton Mountain Rescue Team

### Statement of Financial Activities for the year ended 31 December 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total 2019 £
	Note			
<b>Income from:</b>				
Donations and legacies	2&3	35,461	29,766	65,227
		<u>35,461</u>	<u>29,766</u>	<u>67,780</u>
		<u>35,461</u>	<u>29,766</u>	<u>65,227</u>
<b>Expenditure on:</b>				
Raising funds		-	-	877
Charitable activities	4	39,945	-	65,324
		<u>39,945</u>	<u>-</u>	<u>66,201</u>
		<u>39,945</u>	<u>-</u>	<u>66,201</u>
<b>Net income/(expenditure)</b>		(4,484)	29,766	25,282
<b>Transfers between funds</b>		-	-	-
<b>Net movement in funds</b>		(4,484)	29,766	25,282
<b>Reconciliation of funds:</b>				
Total funds brought forward		107,066	-	107,066
Funds transferred to new charity		(102,582)	(29,766)	(132,348)
<b>Total funds carried forward</b>		<u>0</u>	<u>0</u>	<u>107,066</u>



# Bolton Mountain Rescue Team

## BALANCE SHEET

as at 31 DECEMBER 2020

	Notes	31-Dec-20		31-Dec-19	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	5		0		35,062
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		0		83,263	
Debtors	6	<u>0</u>		<u>241</u>	
			0		83,504
<b>CREDITORS: Amounts falling due within one year</b>	7				
		<u>0</u>		<u>500</u>	
<b>NET CURRENT ASSETS</b>			<u>0</u>		<u>83,004</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>0</u>		<u>118,066</u>
<b>Funds of the Charity</b>					
Unrestricted funds			0		107,066
Restricted funds					
Revaluation reserve			<u>0</u>		<u>11,000</u>
<b>Total charity funds</b>	8		<u>0</u>		<u>118,066</u>

Approved by the trustees on 5th March 2021 and signed on its behalf by:



**M. Banks**  
Treasurer

# Bolton Mountain Rescue Team

## Notes to the Financial Statements for the year ended 31 December 2020

### 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.

#### 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 2020

#### 2 Income from donations and legacies

	Unrestricted	Restricted	Total	
	£	£	2020	2019
	£	£	£	£
Donations and gifts	32,254	-	32,254	45,734
Gift Aid	1,037	-	1,037	4,890
Grants	-	29,766	29,766	13,310
Membership subscriptions	313	-	313	458
Other	1,857	-	1,857	3,388
	35,461	29,766	65,227	67,780
	35,461	29,766	65,227	67,780

#### 3 Analysis of grants

	Unrestricted	Restricted	Total	
	£	£	2020	2019
	£	£	£	£
Department of Transport	-	29,766	29,766	13,310
	-	29,766	29,766	13,310
	-	29,766	29,766	13,310

#### 4 Expenditure on charitable activities

	2020	2019
	£	£
Premises costs	13,315	15,258
Support costs	12,309	34,162
Management and administration	8,698	5,356
Accountancy fees	-	850
Depreciation	5,623	9,698
	39,945	65,324
	39,945	65,324

## Bolton Mountain Rescue Team

### Notes to the Financial Statements for the year ended 31 December 2020

5 Tangible assets	Motor vehicles	Boats	Total
	£	£	£
<b>Cost</b>			
At 1 January 2020	191,208	20,658	211,866
Additions			-
Revaluations	-		-
Transfer to new charity	#####	(20,658)	#####
At 31 December 2020	-	-	-
<b>Depreciation</b>			
At 1 January 2020	168,832	7,972	176,804
Charge for the year	4,196	1,427	5,623
Transfer to new charity	#####	(9,399)	#####
At 31 December 2020	-	-	-
<b>Net book values</b>			
At 31 December 2020	-	-	-
At 31 December 2019	22,376	12,686	35,062
<b>6 Debtors: Amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>	
	£	£	
VAT recoverable	-	241	

## Bolton Mountain Rescue Team

### Notes to the Financial Statements for the year ended 31 December 2020

<b>7</b>	<b>Creditors: Amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Accruals and deferred income	0	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**

	<b>Balance at start of year</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at end of year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
LRF Grant	-	-	-	-	-
DFT Grant	-	29,766	-	(29,766)	-
<b>Total</b>	<b>-</b>	<b>29,766</b>	<b>-</b>	<b>(29,766)</b>	<b>-</b>

## **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-20		Dec-19	
Income	£	£	£	£
		65,227		67,780
Fuel	1,771		3,321	
Vehicle maintenance	1,561		8,940	
Rent	4,500		3,375	
Insurance	2,284		2,881	
Utilities	1,824		2,140	
Base repairs & maintenance	4,706		6,862	
Clothing costs	1,105		1,007	
Water recovery	2,300		16,876	
Ropes	966		64	
Training costs	627		797	
Team dinner & socials	0		5	
Catering	185		380	
Medical expenses	3,126		1,884	
Admin costs	1,039		2,459	
Communications	5,024		2,219	
Donations	500		500	
Accountancy fees	-		850	
Legal fees	2,135		1,050	
Other expenses	667		893	
Depreciation on motor vehicles	5,623		9,698	
		39,945		66,201
Net (outgoing)/incoming resources		25,282		1,579