

COMPANY REGISTRATION NUMBER: NI631720
CHARITY REGISTRATION NUMBER: 106359

Community Rescue Service Limited
Company Limited by Guarantee
Unaudited Financial Statements
30 June 2017



CLAREMOUNT
Chartered accountants
43 Clarendon Street
Derry
BT48 7ER



Community Rescue Service Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 June 2017

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Community Rescue Service Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 June 2017

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2017.

Reference and administrative details

Registered charity name	Community Rescue Service Limited
Charity registration number	106359
Company registration number	NI631720
Principal office and registered office	Kilcranny House 21 Cranagh Road Coleraine BT51 3NN Antrim
The trustees	Mr S McCarry Mr J Patton Mr C Whittaker
Independent Examiner	Mr K McCauley Claremount Chartered accountants 43 Clarendon Street Derry BT48 7ER

Structure, governance and management

Community Rescue Service is a private limited company managed by a Board of Directors which is responsible for the governance and management of the premises and equipment owned by the organisation (ie: insurance, maintenance, utilities) and ensuring that the income and property of CRS is applied solely towards the promotion of the objectives of the company. The Board of Directors includes the Regional Commander who is responsible for operational matters and for the overall management of the Search and Rescue teams of volunteers. Our organisation carries out its purposes through:

- the provision of highly trained specialist land and waterborne search and rescue teams to assist in the search and rescue of persons missing or endangered by accidents or natural hazards in the area of benefit both independently and in association with the full emergency services and other statutory and voluntary aid agencies;
- the provision and maintenance of apparatus, equipment, vehicles and vessels for the saving of life and assistance of persons in distress within the area of benefit;
- advancing the education of the public in all matters relating to onland and inland water safety and awareness, waterborne rescue, first aid and the safe and appropriate use of outdoor environments;
- the provision of community safety officers to any location or event within the area of benefit where any statutory body or organiser requires, or the Directors deem public safety to be at risk and to assist in any way possible to ensure the safety of the public

Community Rescue Service Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2017

Objectives and activities

The primary objectives of the company are:

- The relief of human suffering and distress from disaster on urban and rural lowland environs and on inland waters
- The protection and preservation of health and the saving of lives
- The advancement of education, conflict resolution and reconciliation in Northern Ireland and other countries (ie: the area of benefit) as the Directors may from time to time think fit

The Charity's beneficiaries are the local community in Northern Ireland, ie: the general public and, in particular, those members of the public who are vulnerable through any form of mental or physical illness or at risk from themselves. The Charity provides support for both the vulnerable and their families.

Achievements and performance

The achievements and performance of the company are evidenced through the number of call-outs and searches and the number of interventions and preventions and also the number of rescued, found and returned to their families. Performance is also evidenced by the outcomes of the fundraising activities of our teams and of the general public and the benefits are further evidenced by the number of public events supported by the Charity.

Financial review

The net incoming resources for the period amounted to £16,403 (2016 – outgoing £34,346). The company reserves at the year-end amounted to £139,300 (2016 - £122,897) of which £119,423 is unrestricted funds. The trustees aim to maintain a reserve which covers three to six months expenditure at any given time.

The full results are set out in the accounts which form part of this report.

Plans for future periods

Our plans are to continue and promote and expand our search and rescue activities by growing our teams and equipment and by increasing our fundraising activities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

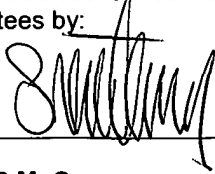
Community Rescue Service Limited

Company Limited by Guarantee


Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2017

The trustees' annual report was approved on 12 February 2018 and signed on behalf of the board of trustees by:



Mr S McCarry
Trustee



Mr J Patton
Trustee

Community Rescue Service Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Community Rescue Service Limited

Year ended 30 June 2017

I report on the financial statements for the year ended 30 June 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

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 the preparation of the accounts in accordance with the requirements of the Companies Act 2006. 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 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Community Rescue Service Limited

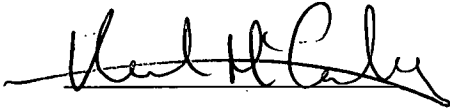
Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Community Rescue Service Limited *(continued)*

Year ended 30 June 2017

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr K McCauley

**Claremount
Chartered accountants**

**43 Clarendon Street
Derry
BT48 7ER**

12 February 2018

Community Rescue Service Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

30 June 2017

		Unrestricted funds £	2017 Restricted funds £	Total funds £	2016 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	155,583	41,942	197,525	63,938
Total income		<u>155,583</u>	<u>41,942</u>	<u>197,525</u>	<u>63,938</u>
Expenditure					
Expenditure on charitable activities	6,7	159,057	22,065	181,122	98,284
Total expenditure		<u>159,057</u>	<u>22,065</u>	<u>181,122</u>	<u>98,284</u>
Net income/(expenditure) and net movement in funds		<u>(3,474)</u>	<u>19,877</u>	<u>16,403</u>	<u>(34,346)</u>
Reconciliation of funds					
Total funds brought forward		122,897	—	122,897	157,243
Total funds carried forward		<u>119,423</u>	<u>19,877</u>	<u>139,300</u>	<u>122,897</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Community Rescue Service Limited

Company Limited by Guarantee

Statement of Financial Position

30 June 2017

		2017 £	2016 £
Fixed assets			
Tangible fixed assets	11	87,347	47,615
Current assets			
Debtors	12	8,874	8,874
Cash at bank and in hand		<u>135,805</u>	<u>124,044</u>
		144,679	132,918
Creditors: amounts falling due within one year	13	(92,725)	(57,636)
Net current assets		<u>51,954</u>	<u>75,282</u>
Total assets less current liabilities		<u>139,301</u>	<u>122,897</u>
Net assets		<u>139,301</u>	<u>122,897</u>
Funds of the charity			
Restricted funds		19,877	—
Unrestricted funds		<u>119,423</u>	<u>122,897</u>
Total charity funds	16	<u>139,300</u>	<u>122,897</u>

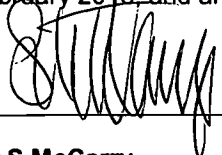
For the year ending 30 June 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

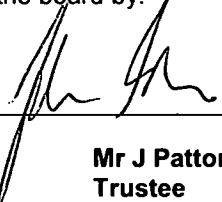
- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 12 February 2018 and are signed on behalf of the board by:



Mr S McCarry
Trustee



Mr J Patton
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 June 2017

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Kilcranny House, 21 Cranagh Road, Coleraine, BT51 3NN, Antrim.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 July 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 17.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	-	20% reducing balance
Equipment	-	20% straight line
Boats	-	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and, therefore, there is no issued share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Donations	83,829	—	83,829
Charity shop takings	62,614	—	62,614
Fundraising events	9,140	—	9,140
Grants			
Grants receivable	—	41,942	41,942
	<u>155,583</u>	<u>41,942</u>	<u>197,525</u>

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Donations			
Donations	55,120	—	55,120
Charity shop takings	4,509	—	4,509
Fundraising events	4,309	—	4,309
Grants			
Grants receivable	—	—	—
	<u>63,938</u>	<u>—</u>	<u>63,938</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Wages and salaries	17,688	—	17,688
Depreciation	21,771	11,660	33,431
Amortisation	—	(9,500)	(9,500)
General expenses	1,173	—	1,173
Consultancy fees	650	—	650
Office costs	60	—	60
Heat and light	5,271	—	5,271
Insurance	2,747	—	2,747
Rent and rates	13,400	—	13,400
Membership fees and training	250	—	250
Safety apparel and training	45,895	19,905	65,800
Motor and fuel expenses	30,583	—	30,583
Boat expenses and repairs	15,188	—	15,188
Event costs	3,308	—	3,308
Bank charges	1,073	—	1,073
	<u>159,057</u>	<u>22,065</u>	<u>181,122</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Wages and salaries	14,266	—	14,266
Depreciation	21,269	9,500	30,769
Amortisation	—	(9,500)	(9,500)
Office costs	931	—	931
Heat and light	4,516	—	4,516
Insurance	1,348	—	1,348
Safety apparel and equipment	1,862	—	1,862
Motor and fuel expenses	29,197	—	29,197
Boat expenses and repairs	24,149	—	24,149
Support costs	746	—	746
	<u>98,284</u>	<u>—</u>	<u>98,284</u>

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 June 2017

7. Expenditure on charitable activities by activity type

	Rescue services	Charity shop	Support costs	Total funds 2017	Total fund 2016
	£	£	£	£	£
Wages and salaries	-	17,688	-	17,688	14,266
Depreciation	33,431	-	-	33,431	30,769
Amortisation	(9,500)	-	-	(9,500)	(9,500)
General expenses	1,173	-	-	1,173	-
Consultancy fees	650	-	-	650	-
Office costs	60	-	-	60	931
Heat and light	1,581	3,690	-	5,271	4,516
Insurance	1,812	935	-	2,747	1,348
Rent and rates	-	13,400	-	13,400	-
Membership fees and training	250	-	-	250	-
Safety apparel and equipment	65,800	-	-	65,800	1,862
Motor and fuel expenses	30,583	-	-	30,583	29,197
Boat expenses and repairs	15,188	-	-	15,188	24,149
Event costs	3,308	-	-	3,308	-
Bank charges	-	-	1,073	1,073	746
	<u>144,336</u>	<u>35,713</u>	<u>1,073</u>	<u>181,122</u>	<u>98,284</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	<u>33,431</u>	<u>30,769</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	<u>17,688</u>	<u>14,266</u>

The average head count of employees during the year was 1 (2016: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2017	2016
	No.	No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

11. Tangible fixed assets

	Motor vehicles £	Equipment £	Boats £	Total £
Cost				
At 1 July 2016	70,630	51,485	135,450	257,565
Additions	28,600	900	43,663	73,163
At 30 June 2017	99,230	52,385	179,113	330,728
Depreciation				
At 1 July 2016	67,018	37,972	104,960	209,950
Charge for the year	7,526	7,994	17,911	33,431
At 30 June 2017	74,544	45,966	122,871	243,381
Carrying amount				
At 30 June 2017	24,686	6,419	56,242	87,347
At 30 June 2016	3,612	13,513	30,490	47,615

12. Debtors

	2017 £	2016 £
Other debtors	8,874	8,874

13. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	63,600	—
PAYE	4,625	2,537
Loan from members	15,000	14,999
Other creditors	9,500	40,100
	92,725	57,636

14. Deferred income

	2017 £	2016 £
At 1 July 2016	95,000	95,000
Amount released to income	(85,500)	(76,000)
At 30 June 2017	9,500	19,000

Community Rescue Service Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2017

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2017 £	2016 £
Recognised in creditors:		
Deferred government grants due within one year	<u>9,500</u>	<u>19,000</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 July 2016 £	Income £	Expenditure £	At 30 June 2017 £
Unrestricted Fund	<u>122,897</u>	<u>155,583</u>	<u>(159,057)</u>	<u>119,423</u>

Restricted funds

	At 1 July 2016 £	Income £	Expenditure £	At 30 June 2017 £
Restricted Fund	<u>—</u>	<u>41,942</u>	<u>(22,065)</u>	<u>19,877</u>

17. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 July 2016.

18. Independent examination fees

	2017 £	2016 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>—</u>	<u>—</u>

19. Charity merger

On 1 July 2016 Community Rescue Services merged with the incorporated charity Community Rescue Service Limited and subsequently registered with the Charity Commission for Northern Ireland on 10 February 2017.

The comparative figures in these Financial Statements relate to Community Rescue Services.