

CALDER VALLEY SEARCH AND RESCUE TEAM

England & Wales · Charity number 1082144

Details

Status	Registered
Legal form	Charitable company
Company number	03946667
Registered	2000-08-23
Register	View on the Charity Commission register

Contact

Address	Calder Valley Search & Rescue Team The Rescue Post Thrush Hill Road Hebden Bridge HX7 5AQ
Phone	01422893762
Email	enquiries@cvsrt.org.uk
Website	www.cvsrt.org.uk

Activities

Objects: TO RELIEVE SUFFERING AND DISTRESS AMONGST PERSONS AFFECTED BY ACCIDENTS OR NATURAL HAZARDS IN THE AREA OF THE CALDER VALLEY AND ELSEWHERE

Activities: The principle activity of the Team is assisting the Police, Fire and Ambulance Services. We assist in the search for and evacuation of casualties who the other Emergency Services may be unable to assist.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** CALDER VALLEY AND ELSEWHERE
- Calderdale
- Lancashire
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£55,354	£61,954	-	-
2023-12-31	£162,386	£57,252	-	-
2022-12-31	£81,763	£69,123	-	-
2021-12-31	£60,188	£47,206	-	-
2020-12-31	£67,780	£57,850	-	-

Trustees

Name	Role	Appointed
Anna Jane Wilthew		2024-01-23
Ben Carter		2021-01-26
Dr ALISTAIR PAUL MORRIS		2025-08-26
Howard William Barton		2026-02-06
Jessica Lee Johnstone		2026-01-27
John Alastair Sanderson		2026-01-27
Rob Freeman		2023-01-24
Robert Andrew Harvie		2024-01-23
Stuart John Combridge		2023-01-24

CALDER VALLEY SEARCH AND RESCUE TEAM

England & Wales - Charity number 1082144

Accounts

Calder Valley Search and Rescue Team

Charity number 1082144

A company limited by guarantee number 03946667

Annual Report and Financial Statements for the year ended 31 December 2024



Calder Valley Search and Rescue Team

Annual Report and Financial Statements for the year ended 31 December 2024

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 12

Prepared by West Yorkshire Community Accountancy Service CIO

Calder Valley Search and Rescue Team

Trustees' report for the year ended 31 December 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
M Greaves	Chair	
S Combridge	Secretary	
B Carter	Treasurer	
R Freeman		
R Harvie		Appointed 23/01/2024
R Quinn		Appointed 23/01/2024
L Wilson		Appointed 23/01/2024
A Wilthew		Appointed 23/01/2024
Dr L Davies		Appointed 28/01/2025
P Haigh		Resigned 23/01/2024
J Cole		Resigned 24/01/2024
H Barton		Resigned 28/01/2025
B Freeman		Resigned 23/01/2024
D Warden		Resigned 23/01/2024
E Ledder		Appointed 23/01/2024 Resigned 28/01/2025

Charity number	1082144	Registered in England and Wales
Company number	03946667	Registered in England and Wales

Registered and principal address

The Rescue Post
Thrush Hill Road
Mytholmroyd
Hebden Bridge
HX7 5AQ

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 13 March 2000. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Calder Valley Search and Rescue Team

Trustees' report (continued) for the year ended 31 December 2024

Objectives and activities

The charity's objects

To relieve suffering and distress amongst persons affected by accidents or natural hazards in the area of the Calder Valley and elsewhere.

The charity's main activities

In furtherance of the above objects we provide search, rescue and medical facilities, equipment and personnel. The team's area is around 1,100 km² ranging from Todmorden in the West to Wetherby in the East, Addingham in the North to the M62 in the South.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health and the saving of lives.

Achievements and performance

The Team recorded 54 (2023 – 48) callouts during the year, covering a variety of incidents involving searches for missing people and assisting the police and ambulance services in the evacuation of injured casualties. It also recorded 3 callouts in assistance to our neighbouring teams. It also provided support to several sporting and challenge events in its region.

Financial review

The net income for the year was £4,206, including net income of £26,098 on unrestricted funds and net expenditure of £21,892 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £282,775.

£15,396 of unrestricted reserves is designated towards vehicle replacement costs and £694 towards dog handlers' activities (further information provided in note 8). At present an annual transfer of £5,000 is made from general funds to the designated vehicle fund.

As the majority of income is from public donations and legacies, the charity cannot guarantee its annual income and therefore needs to hold sufficient reserves to cope with shortfalls. The policy of the Trustees is to maintain sufficient reserves to ensure proper maintenance of the team's operational capability for a minimum of 12 months of normal operations. Additionally, we feel the need to build vehicle reserves to around the cost of one vehicle so that we can make a quick purchase should the need arise, but ideally we fund a new vehicle over a longer timescale and through a fundraising campaign.

Reserves are currently at this relatively high level for the following reasons as:

- the team has outgrown its present base and a project is underway to identify future options

Calder Valley Search and Rescue Team

Trustees' report (continued) for the year ended 31 December 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 31/8/2025

Ben Carter (Trustee)

Calder Valley Search and Rescue Team

Independent examiner's report to the trustees of Calder Valley Search and Rescue Team

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2024, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

1/9/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Calder Valley Search and Rescue Team
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants, donations and legacies	(2)	30,190	11,806	41,996	146,982
Members		5,052	-	5,052	2,435
Fundraising		11,691	-	11,691	6,307
Merchandise sales		744	-	744	269
Bank interest		3,981	-	3,981	1,050
VAT recoverable		3,696	-	3,696	5,343
Total income		55,354	11,806	67,160	162,386
Expenditure on:					
Rescue Post costs		7,845	-	7,845	6,802
Vehicle costs		9,150	-	9,150	6,098
Depreciation		15,047	-	15,047	11,022
Equipment and team clothing		10,942	1,000	11,942	13,308
Communication - ICT		2,954	-	2,954	5,570
Training and travel		6,995	-	6,995	6,870
Subscription and levy		245	-	245	235
Medical		388	-	388	592
Administration and insurance		6,503	-	6,503	5,489
Merchandise purchases		943	-	943	426
Accountancy and independent examination		942	-	942	840
Total expenditure		61,954	1,000	62,954	57,252
Net income / (expenditure)		(6,600)	10,806	4,206	105,134
Transfers between funds		32,698	(32,698)	-	-
Net movement in funds		26,098	(21,892)	4,206	105,134
Fund balances brought forward		404,060	33,698	437,758	332,624
Fund balances carried forward	(3)	430,158	11,806	441,964	437,758

All incoming resources and resources expended derive from continuing activities.

Calder Valley Search and Rescue Team

Balance sheet

as at 31 December 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 147,383	-	147,383	102,056
Total fixed assets	<u>147,383</u>	<u>-</u>	<u>147,383</u>	<u>102,056</u>
Current assets				
Debtors and prepayments	(5) 145	3,850	3,995	2,182
Cash at bank and in hand	(6) 283,572	7,956	291,528	334,360
Total current assets	<u>283,717</u>	<u>11,806</u>	<u>295,523</u>	<u>336,542</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 942	-	942	840
Total current liabilities	<u>942</u>	<u>-</u>	<u>942</u>	<u>840</u>
Net current assets / (liabilities)	<u>282,775</u>	<u>11,806</u>	<u>294,581</u>	<u>335,702</u>
Net assets	<u>430,158</u>	<u>11,806</u>	<u>441,964</u>	<u>437,758</u>
Funds				
Unrestricted funds				
General unrestricted funds	414,068	-	414,068	404,060
Designated funds	(8) 16,090	-	16,090	-
Unrestricted funds	<u>430,158</u>	<u>-</u>	<u>430,158</u>	<u>404,060</u>
Restricted funds	<u>-</u>	<u>11,806</u>	<u>11,806</u>	<u>33,698</u>
Total funds	<u>430,158</u>	<u>11,806</u>	<u>441,964</u>	<u>437,758</u>

For the year ending 31 December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 31/8/2025

Ben Carter (Trustee)

Calder Valley Search and Rescue Team

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

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

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 17 years - now fully depreciated

Rescue equipment: not depreciated

Motor vehicles: over 15 years

Calder Valley Search and Rescue Team
Notes to the accounts
for the year ended 31 December 2024

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Calder Valley Search and Rescue Team

Notes to the accounts continued

for the year ended 31 December 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Hebden Royd Town Council	-	3,850	3,850	-
West Yorkshire Prepared	-	7,956	7,956	5,000
Luddenden Foot Forum Grants Scheme	-	-	-	500
Oxenhope Village PC	-	-	-	500
The Lodge of Prince Frederick	-	-	-	32,698
Legacies	5,196	-	5,196	68,196
Other donations	24,994	-	24,994	40,088
	<u>30,190</u>	<u>11,806</u>	<u>41,996</u>	<u>146,982</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Luddenden Foot Forum	500	-	500	-	-
Oxenhope Village PC	500	-	500	-	-
The Lodge of Prince Frederick	32,698	-	-	(32,698)	-
West Yorkshire Prepared	-	7,956	-	-	7,956
Hebden Royd Town Council	-	3,850	-	-	3,850
	<u>33,698</u>	<u>11,806</u>	<u>1,000</u>	<u>(32,698)</u>	<u>11,806</u>

Fund name

Luddenden Foot Forum

Oxenhope Village PC

The Lodge of Prince Frederick

West Yorkshire Prepared

Hebden Royd Town Council

Purpose of restriction

Towards the cost of new stretchers and other rescue equipment.

Towards the cost of a new radio.

Towards the cost of a new Toyota Hilux rescue vehicle, the amount being transferred against the capitalised purchase of the vehicle.

For the costs of vehicle refurbishment.

Towards the cost of medical bags.

4 Tangible assets	Equipment	Freehold property	Motor vehicles	Total
<u>Cost</u>	£	£	£	£
At 1 January 2024	10,000	107,997	165,331	283,328
Additions	-	-	60,374	60,374
At 31 December 2024	<u>10,000</u>	<u>107,997</u>	<u>225,705</u>	<u>343,702</u>
<u>Depreciation</u>				
At 1 January 2024	-	85,000	96,272	181,272
Charge for year	-	-	15,047	15,047
At 31 December 2024	<u>-</u>	<u>85,000</u>	<u>111,319</u>	<u>196,319</u>
<u>Net book value</u>				
At 31 December 2024	<u>10,000</u>	<u>22,997</u>	<u>114,386</u>	<u>147,383</u>
At 31 December 2023	<u>10,000</u>	<u>22,997</u>	<u>69,059</u>	<u>102,056</u>

Calder Valley Search and Rescue Team
Notes to the accounts continued
for the year ended 31 December 2024

5 Debtors and prepayments	2024	2023
	£	£
Accrued income	3,850	-
Other debtors	145	2,182
	<u>3,995</u>	<u>2,182</u>

6 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	291,528	334,360
	<u>291,528</u>	<u>334,360</u>

7 Creditors and accruals	2024	2023
	£	£
Accruals	942	840
	<u>942</u>	<u>840</u>

8 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Vehicle fund	38,072	-	-	(22,676)	15,396
Dog handlers fund	1,170	-	476	-	694
	<u>39,242</u>	<u>-</u>	<u>476</u>	<u>(22,676)</u>	<u>16,090</u>

Fund name	Reason for designation
Vehicle fund	To build funds towards replacing vehicles.
Dog handlers fund	For expenditure directly related to dog handler activities.

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Calder Valley Search and Rescue Team

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants, donations and legacies	30,190	108,284	11,806	38,698	41,996	146,982
Members	5,052	2,435	-	-	5,052	2,435
Fundraising	11,691	6,307	-	-	11,691	6,307
Merchandise sales	744	269	-	-	744	269
Bank interest	3,981	1,050	-	-	3,981	1,050
VAT recoverable	3,696	5,343	-	-	3,696	5,343
Total income	55,354	123,688	11,806	38,698	67,160	162,386
Expenditure						
Rescue Post costs	7,845	6,802	-	-	7,845	6,802
Vehicle costs	9,150	6,098	-	-	9,150	6,098
Depreciation	15,047	11,022	-	-	15,047	11,022
Equipment and team clothing	10,942	8,308	1,000	5,000	11,942	13,308
Communication - ICT	2,954	5,570	-	-	2,954	5,570
Training and travel	6,995	6,870	-	-	6,995	6,870
Subscription and levy	245	235	-	-	245	235
Medical	388	592	-	-	388	592
Administration and insurance	6,503	5,489	-	-	6,503	5,489
Merchandise purchases	943	426	-	-	943	426
Accountancy and independent exam	942	840	-	-	942	840
Total expenditure	61,954	52,252	1,000	5,000	62,954	57,252
Net income / (expenditure)	(6,600)	71,436	10,806	33,698	4,206	105,134
Transfers between funds	32,698	-	(32,698)	-	-	-
Net movement in funds	26,098	71,436	(21,892)	33,698	4,206	105,134
Fund balances brought forward	404,060	332,624	33,698	-	437,758	332,624
Fund balances carried forward	430,158	404,060	11,806	33,698	441,964	437,758

CALDER VALLEY SEARCH AND RESCUE TEAM

England & Wales - Charity number 1082144

Accounts

Calder Valley Search and Rescue Team

Charity number 1082144

A company limited by guarantee number 03946667

Annual Report and Financial Statements for the year ended 31 December 2023



Calder Valley Search and Rescue Team

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Contents	Page
Trustees' report	2 to 4
Examiner's report	5
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Prepared by West Yorkshire Community Accountancy Service CIO

Calder Valley Search and Rescue Team

Trustees' report for the year ended 31 December 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
M Greaves	Chair	
S Combridge	Secretary	
P Haigh		Resigned 23/01/2024
J Cole		Resigned 24/01/2024
B Carter	Treasurer	
H Barton		Appointed 24/1/2023
R Freeman		Appointed 24/1/2023
B Freeman		Resigned 23/01/2024
G Smith		Resigned 24/1/2023
D Warden		Resigned 23/01/2024
R Smith		Resigned 24/1/2023
J Wright		Resigned 24/1/2023
P Farnell		Resigned 24/1/2023
D Whitteron		Resigned 24/1/2023
R Harvie		Appointed 23/01/2024
E Ledder		Appointed 23/01/2024
R Quinn		Appointed 23/01/2024
L Wilson		Appointed 23/01/2024
A Wilthew		Appointed 23/01/2024

Charity number 1082144 Registered in England and Wales

Company number 03946667 Registered in England and Wales

Registered and principal address

The Rescue Post
Thrush Hill Road
Mytholmroyd
Hebden Bridge
HX7 5AQ

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 13 March 2000. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Calder Valley Search and Rescue Team

Trustees' report (continued) for the year ended 31 December 2023

Objectives and activities

The charity's objects

To relieve suffering and distress amongst persons affected by accidents or natural hazards in the area of the Calder Valley and elsewhere.

The charity's main activities

In furtherance of the above objects we provide search, rescue and medical facilities, equipment and personnel. The team's area is around 1,100 km² ranging from Todmorden in the West to Wetherby in the East, Addingham in the North to the M62 in the South.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The Team recorded 48 (2022 – 73) callouts during the year covering a variety of incidents involving searches for missing people and assisting the police and ambulance services in the evacuation of injured casualties. It also provided support to several sporting and challenge events in its region.

Financial review

The net income for the year was £105,134, including net income of £71,436 on unrestricted funds and net income of £33,698 on restricted funds after transfers.

The team have been kindly left a significant sum in legacies coupled with a donation with the specific purpose of a replacement vehicle (due in 2024) has meant a significant surplus.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £302,004.

£38,072 of unrestricted reserves is designated towards vehicle costs and £1,170 is designated towards dog handlers (further information provided in note 8).

As the majority of income is from public donations and legacies, the charity cannot guarantee its annual income and therefore needs to hold sufficient reserves to cope with shortfalls. The policy of the Trustees is to maintain sufficient reserves to ensure proper maintenance of the team's operational capability for a minimum of 12 months of normal operations. Additionally, we feel the need to keep vehicle reserves around the cost of one vehicle so that we can make a quick purchase should the need arise but ideally we fund a new vehicle over a longer timescale and through a fundraising campaign.

Reserves are currently at this relatively high level for the following reasons:

- the team has outgrown its present base and a project is underway to identify future options
- one of the rescue vehicles is nearing its end of life and is being replaced

At present an annual transfer of £5,000 is made from General Funds to the designated Vehicle fund to build funding towards replacing of vehicles.

A designated fund for Dog handlers exists for spend directly related to dog handler activities e.g. training equipment.

Calder Valley Search and Rescue Team

Trustees' report (continued) for the year ended 31 December 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 04/09/2024

Ben Carter (Trustee)

Calder Valley Search and Rescue Team

Independent examiner's report to the trustees of Calder Valley Search and Rescue Team

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

E J Beverley FCCA

06/09/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Calder Valley Search and Rescue Team
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants, donations and legacies	(2)	108,284	38,698	146,982	62,745
Members		2,435	-	2,435	3,620
Fundraising		6,307	-	6,307	7,447
Merchandise sales		269	-	269	620
Bank interest		1,050	-	1,050	-
VAT recoverable		5,343	-	5,343	7,331
Total income		123,688	38,698	162,386	81,763
Expenditure on:					
Rescue Post costs		6,802	-	6,802	3,633
Ambulance costs		6,098	-	6,098	10,381
Depreciation		11,022	-	11,022	10,965
Equipment and team clothing		8,308	5,000	13,308	18,854
Communication - ICT		5,570	-	5,570	2,301
Training and travel		6,870	-	6,870	8,693
Subscription and levy		235	-	235	235
Medical		592	-	592	7,465
Administration and insurance		5,489	-	5,489	4,216
Merchandise purchases		426	-	426	1,876
Accountancy and independent examination		840	-	840	504
Total expenditure		52,252	5,000	57,252	69,123
Net income / (expenditure)		71,436	33,698	105,134	12,640
Fund balances brought forward		332,624	-	332,624	319,984
Fund balances carried forward	(3)	404,060	33,698	437,758	332,624

All incoming resources and resources expended derive from continuing activities.

Calder Valley Search and Rescue Team
Balance sheet
as at 31 December 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 102,056	-	102,056	113,078
Total fixed assets	<u>102,056</u>	<u>-</u>	<u>102,056</u>	<u>113,078</u>
Current assets				
Debtors and prepayments	(5) 2,182	-	2,182	1,785
Cash at bank and in hand	(6) 300,662	33,698	334,360	218,265
Total current assets	<u>302,844</u>	<u>33,698</u>	<u>336,542</u>	<u>220,050</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 840	-	840	504
Total current liabilities	<u>840</u>	<u>-</u>	<u>840</u>	<u>504</u>
Net current assets / (liabilities)	<u>302,004</u>	<u>33,698</u>	<u>335,702</u>	<u>219,546</u>
Net assets	<u>404,060</u>	<u>33,698</u>	<u>437,758</u>	<u>332,624</u>
Funds				
Unrestricted funds				
General unrestricted funds	364,818	-	364,818	298,382
Designated funds	(8) 39,242	-	39,242	34,242
Unrestricted funds	<u>404,060</u>	<u>-</u>	<u>404,060</u>	<u>332,624</u>
Restricted funds	<u>-</u>	<u>33,698</u>	<u>33,698</u>	<u>-</u>
Total funds	<u>404,060</u>	<u>33,698</u>	<u>437,758</u>	<u>332,624</u>

For the year ending 31 December 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 04/09/2024

Ben Carter (Trustee)

Calder Valley Search and Rescue Team

Notes to the accounts

for the year ended 31 December 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

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

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 17 years - now fully depreciated.

Rescue equipment: not depreciated.

Motor vehicles: over 15 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Calder Valley Search and Rescue Team

Notes to the accounts

for the year ended 31 December 2023

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Calder Valley Search and Rescue Team
Notes to the accounts continued
for the year ended 31 December 2023

2 Grants, donations and legacies	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Luddenden Foot Forum Grants Scheme	-	500	500	-
Oxenhope Village PC	-	500	500	-
West Yorkshire Prepared	-	5,000	5,000	5,000
The Lodge of Prince Frederick	-	32,698	32,698	-
Morrisons Foundation	-	-	-	5,000
Legacies	68,196	-	68,196	-
Other donations	40,088	-	40,088	52,745
	<u>108,284</u>	<u>38,698</u>	<u>146,982</u>	<u>62,745</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
West Yorkshire Prepared	-	5,000	5,000	-	-
Luddenden Foot Forum	-	500	-	-	500
Oxenhope Village PC	-	500	-	-	500
The Lodge of Prince Frederick	-	32,698	-	-	32,698
	<u>-</u>	<u>38,698</u>	<u>5,000</u>	<u>-</u>	<u>33,698</u>

Fund name

West Yorkshire Prepared

Luddenden Foot Forum

Oxenhope Village PC

The Lodge of Prince Frederick

Purpose of restriction

Towards the cost of new swift water and flood rescue equipment.

Towards the cost of new Alpine stretchers.

Towards the cost of a new radio.

Towards the cost of a new Toyota Hilux rescue vehicle.

4 Tangible assets	Equipment	Freehold property	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	10,000	107,997	165,331	283,328
Additions	-	-	-	-
At 31 December 2023	<u>10,000</u>	<u>107,997</u>	<u>165,331</u>	<u>283,328</u>
Depreciation				
At 1 January 2023	-	85,000	85,250	170,250
Charge for year	-	-	11,022	11,022
At 31 December 2023	<u>-</u>	<u>85,000</u>	<u>96,272</u>	<u>181,272</u>
Net book value				
At 31 December 2023	<u>10,000</u>	<u>22,997</u>	<u>69,059</u>	<u>102,056</u>
At 31 December 2022	<u>10,000</u>	<u>22,997</u>	<u>80,081</u>	<u>113,078</u>

Calder Valley Search and Rescue Team
Notes to the accounts continued
for the year ended 31 December 2023

5 Debtors and prepayments	2023	2022
	£	£
Accrued income	2,182	1,785
	<u>2,182</u>	<u>1,785</u>

6 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	334,360	218,265
	<u>334,360</u>	<u>218,265</u>

7 Creditors and accruals	2023	2022
	£	£
Accruals	840	504
	<u>840</u>	<u>504</u>

8 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Vehicle fund	33,072	-	-	5,000	38,072
Dog handlers fund	1,170	-	-	-	1,170
	<u>34,242</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>39,242</u>

Fund name	Reason for designation
Vehicle fund	To build funds towards replacing vehicles.
Dog handlers fund	For expenditure directly related to dog handler activities.

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Calder Valley Search and Rescue Team
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants, donations and legacies	108,284	62,745	38,698	-	146,982	62,745
Members	2,435	3,620	-	-	2,435	3,620
Fundraising	6,307	7,447	-	-	6,307	7,447
Merchandise sales	269	620	-	-	269	620
Bank interest	1,050	-	-	-	1,050	-
VAT recoverable	5,343	7,331	-	-	5,343	7,331
Total income	123,688	81,763	38,698	-	162,386	81,763
Expenditure						
Rescue Post costs	6,802	3,633	-	-	6,802	3,633
Ambulance costs	6,098	10,381	-	-	6,098	10,381
Depreciation	11,022	10,965	-	-	11,022	10,965
Equipment and team clothing	8,308	18,854	5,000	-	13,308	18,854
Communication - ICT	5,570	2,301	-	-	5,570	2,301
Training and travel	6,870	8,693	-	-	6,870	8,693
Subscription and levy	235	235	-	-	235	235
Medical	592	7,465	-	-	592	7,465
Administration and insurance	5,489	4,216	-	-	5,489	4,216
Merchandise purchases	426	1,876	-	-	426	1,876
Accountancy and independent exami	840	504	-	-	840	504
Total expenditure	52,252	69,123	5,000	-	57,252	69,123
Net income / (expenditure)	71,436	12,640	33,698	-	105,134	12,640
Fund balances brought forward	332,624	319,984	-	-	332,624	319,984
Fund balances carried forward	404,060	332,624	33,698	-	437,758	332,624

CALDER VALLEY SEARCH AND RESCUE TEAM

England & Wales - Charity number 1082144

Accounts

CALDER VALLEY SEARCH AND RESCUE TEAM

(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Contents

Page:

3	Administrative information
4 - 6	Report of the Council
7	Independent Examiner's Report
8	Statement of Financial Activities
9	Balance Sheet
11-14	Notes forming part of the financial statements

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)

Report and financial statements for the year ended 31 December 2022

Administrative information for the year ended Dec 31st, 2022

Registered Charity Name	Calder Valley Search and Rescue Team
Registered Charity number	1082144
Company number	03946667
Registered office	The Rescue Post Thrush Hill Road Mytholmroyd Hebden Bridge HX7 5AQ
Trustee directors	Chairman M Greaves (appointed 24/1/23) Secretary S Combridge (appointed 24/1/23) Treasurer P Haigh President Vacant Team Leader J Cole Council: B Carter H Barton (appointed 24/1/23) R Freeman (appointed 24/1/23) B Freeman G Smith (appointed 25/1/22, resigned 24/1/23) D Warden (resigned as Chair, appointed to Council 24/1/23) R Smith (resigned 24/1/23) J Wright (resigned as Sec) P Farnell (resigned 24/1/23) D Whitteron (resigned 24/1/23)
Bankers	Natwest Bank Plc 8 Market Place Huddersfield HD1 2AL
Independent Examiner	Elisabeth Beverley FCCA West Yorkshire Community Accountancy Service CIO Stringer House 34 Lupton Street Leeds LS10 2QW

Trustees' annual report

The trustees, who are the directors of the company for the purposes of company law, present their report, together with the financial statements of the company, for the year ended 31 December 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Structure, governance and management

Calder Valley Search and Rescue Team is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated on March 13th, 2000.

Method of recruitment and appointment of trustees

Trustee directors are appointed in accordance with the Articles of Association and hold office from the date of appointment until the next annual general meeting.

Objectives and activities

The principal objects are to relieve suffering and distress amongst persons affected by accidents and natural hazards in the team's area of cover. In furtherance of the above to provide search, rescue and medical facilities, equipment and personnel. The team's area is around 1,100 km² ranging from Todmorden in the West to Wetherby in the East, Addingham in the North to the M62 in the South.

We have complied with the duty under the charities act to have due regard to the public benefit guidance published by the charity commission.

Achievements and performance

The Team recorded 73 (2021 – 103) callouts during the year covering a variety of incidents involving searches for missing people and assisting the police and ambulance services in the evacuation of injured casualties. It also provided support to several sporting and challenge events in its region.

Financial review

Funding and future developments

The balance sheet grew by £12,640 to £332,624. Perhaps as a reaction to the very busy and tough time we had during the pandemic the public supported us even more than normal during 2022 and several organisations nominated us as their charity of the year. The donations from this coupled with two grants for specific equipment purchases created a surplus which accounts for the increase.

Reserves policy

As the majority of income is from public donations and legacies, the charity cannot guarantee its annual income and therefore needs to hold sufficient reserves to cope with shortfalls. The policy of the Trustees is to maintain sufficient reserves to ensure proper maintenance of the team's operational capability for a minimum of 12 months of normal operations. Additionally, we feel the need to keep vehicle reserves around the cost of one vehicle so that we can make a quick purchase should the need arise but ideally we fund a new vehicle over a longer timescale and through a fundraising campaign.

The charity's free reserves at the year-end were £219,546 of which £33,072 is designated towards vehicle costs and £1,170 is designated towards dog handlers (further information provided in note 3).

Reserves are currently at this relatively high level for the following reasons:

- the team has outgrown its present Base and a project is underway to identify future options
- One of the rescue vehicles is nearing its end of life and may need replacing soon

At present an annual transfer of £5,000 is made from General Funds to the designated Vehicle fund to build funding towards replacing of vehicles.

A designated fund for Dog handlers exists for spend directly related to dog handler activities e.g. training equipment.

Trustees' responsibilities

Company and Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

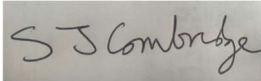
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charity law. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)

Report of the council for the year ended 31 December 2022

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

A rectangular box containing a handwritten signature in black ink that reads "S J Combridge".

By order of the Council

S Combridge

Secretary

11/06/2023

Calder Valley Search and Rescue Team

Independent examiner's report to the trustees of Calder Valley Search and Rescue Team

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: E J Beverley FCCA

Date: 16/6/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)

Statement of financial activities incorporating an income and expenditure account for the year ended 31 December 2022

	General Funds £	Designated Funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generated funds				
Members	3,620		3,620	5,814
Donations	52,745		52,745	41,616
Donations Restricted	-		-	4,748
Fundraising and boxes	7,447		7,447	826
Merchandise sales	620		620	-
Bank interest	-		-	-
Tax recoverable	-		-	7,184
VAT	7,331		7,331	-
Grant Income	10,000		10,000	
Total incoming resources	<u>81,763</u>	<u>-</u>	<u>81,763</u>	<u>60,188</u>
Resources expended				
Charitable activities				
Rescue Post costs	3,633		3,633	3,770
Ambulance costs	10,381		10,381	8,780
Depreciation	10,965		10,965	10,950
Equipment and team clothing	18,854		18,854	12,653
Communication - ICT	2,301		2,301	2,741
Training and travel	8,693		8,693	2,954
Subscription and levy	235		235	235
Medical	7,465		7,465	992
Administration and insurance	4,720		4,720	3,339
Merchandise purchases	1,876		1,876	60
Total resources expended	<u>69,123</u>	<u>-</u>	<u>69,123</u>	<u>47,206</u>
Net incoming resources	12,640	-	12,640	12,982
Total funds at 1 January 2022	<u>310,166</u>	<u>9,818</u>	<u>319,984</u>	<u>307,002</u>
Transfer between funds	(24,424)	24,424	-	-
Total funds at 31 December 2022	<u>298,382</u>	<u>34,242</u>	<u>332,624</u>	<u>319,984</u>

All amounts relate to continuing activities.

There are no material recognised gains or losses other than those shown above.

The notes on pages 11 to 14 form part of these financial statements.

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)**Balance sheet as at 31 December 2022**

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		113,078		124,043
Current assets					
Accrued Income		1,785		3,511	
Cash at bank		218,265		192,910	
		220,050		196,421	
Creditors: amounts falling due within one year					
Accruals		(504)		(480)	
Net current assets			219,546		195,941
Net assets			332,624		319,984
Represented by:					
General funds	1		298,382		310,166
Designated funds	3		34,242		9,818
Total funds			332,624		319,984

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for:

- i. ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- ii. preparing financial statements which give a true and fair view of the state 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 sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.


These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The notes on pages 11 to 14 form part of these financial statements.

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)

Balance sheet as at 31 December 2022

These financial statements were approved and signed by the directors and authorised for issue:



P Haigh
Trustee Director



M Greaves
Trustee Director

Date: 11/6/2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Cash flow statement

The company has used the exemptions available under company law not to prepare a cash flow statement.

Depreciation

- a) Short leasehold land and buildings were depreciated over the remaining life of the lease.
- b) Freehold land is not depreciated as this is viewed as an appreciating asset
- c) Vehicles are depreciated on a straight line basis over 15 years. A second hand vehicle is depreciated over 5 years.
- d) Equipment is not depreciated as it is continually updated. Further additions are written off as incurred.

Assets that are not depreciated are subject to an annual impairment review.

Income

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from donations, legacies and similar incoming resources are included in the year in which they are receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Charitable expenditure includes the direct costs of the activities and depreciation on related assets.

Fund accounting

Funds held by the company are either:

- Unrestricted general funds – these are the funds which can be used in accordance with the charitable objects at the discretion of the directors.

- Designated funds – these are funds set aside by the directors out of unrestricted general funds for specific future purposes.
- Restricted funds – these are funds that can only be used for particular restricted purposes specified by the donors within the objects of the company.

2 Tangible fixed assets

	Freehold land and buildings	Vehicles	Equipment	Total
	£	£	£	£
<i>Cost</i>				
At 1 January 2022	107,997	165,361	10,000	283,358
Addition	-	-	-	-
Disposal	-	-	-	-
At 31 December 2022	<u>107,997</u>	<u>165,361</u>	<u>10,000</u>	<u>283,358</u>
<i>Depreciation</i>				
At 1 January 2022	85,000	74,315	-	159,315
Charge for the year	-	10,965	-	10,965
Disposal	-	-	-	-
At 31 December 2022	<u>85,000</u>	<u>85,280</u>	<u>-</u>	<u>170,280</u>
<i>Net book value</i>				
At 31 December 2022	<u><u>22,997</u></u>	<u><u>80,081</u></u>	<u><u>10,000</u></u>	<u><u>113,078</u></u>
At 31 December 2021	<u><u>22,997</u></u>	<u><u>91,046</u></u>	<u><u>10,000</u></u>	<u><u>124,043</u></u>

3 Designated funds

	Dog handlers	Vehicles	Total
	£	£	£
Balance at 1 January 2022	1,150	8,668	9,818
Donation	-	-	-
Expenditure	-	-	-
Transfer to/from general fund	20	24,404	24,424
Depreciation Charge	-	-	-
Balance 31 December 2022	<u><u>1,170</u></u>	<u><u>33,072</u></u>	<u><u>34,242</u></u>

In addition to the annual £5,000 transfer as per our reserves policy, a further transfer of £19,404 has been made from the General funds to the Vehicle fund to fully reflect the actual balance of this reserve at the year end.

4 Employees

The charity does not have any employees and therefore staff costs are nil.

None of the trustee directors received any remuneration.

5 Corporation Tax

The company has no liability to corporation tax due to its charitable status.

CALDER VALLEY SEARCH AND RESCUE TEAM

England & Wales - Charity number 1082144

Accounts

CALDER VALLEY SEARCH AND RESCUE TEAM

(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Contents

Page:

3	Administrative information
4 - 6	Report of the Council
7	Independent Examiner's Report
8	Statement of Financial Activities
9	Balance Sheet
11-13	Notes forming part of the financial statements

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)

Report and financial statements for the year ended 31 December 2021

Administrative information for the year ended Dec 31st, 2021

Registered Charity Name Calder Valley Search and Rescue Team

Registered Charity number 1082144

Company number 03946667

Registered office The Rescue Post
Thrush Hill Road
Mytholmroyd
Hebden Bridge
HX7 5AQ

Trustee directors

Chairman	D Warden
Secretary	J Wright
Treasurer	M Greaves
President	D Whitteron
Team Leader	J Cole
Council:	B Carter
	P Farnell
	R Freeman
	E Jones
	R Smith

Independent Examiner Simon Bostrom FCIE
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Trustees' annual report

The trustees, who are the directors of the company for the purposes of company law, present their report, together with the financial statements of the company, for the year ended 31 December 2021. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Structure, governance and management

Calder Valley Search and Rescue Team is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated on March 13th, 2000.

Method of recruitment and appointment of trustees

Trustee directors are appointed in accordance with the Articles of Association and hold office from the date of appointment until the next annual general meeting.

Objectives and activities

The principal objects are to relieve suffering and distress amongst persons affected by accidents and natural hazards in the team's area of cover. In furtherance of the above to provide search, rescue and medical facilities, equipment and personnel. The team's area is around 1,100 km² ranging from Todmorden in the West to Wetherby in the East, Addingham in the North to the M62 in the South.

We have complied with the duty under the charities act to have due regard to the public benefit guidance published by the charity commission.

Achievements and performance

The Team recorded 103 (2020 – 96) callouts during the year covering a variety of incidents involving searches for missing people and assisting the police and ambulance services in the evacuation of injured casualties. 2021 was the busiest year since the team's formation in 1966 and, whilst restricted by the global pandemic, it still provided support to several sporting and challenge events in its region.

Financial review

Funding and future developments

Despite another pandemic impacted year the balance sheet grew by £12,982 to £319,984. Public donations recovered somewhat during 2021 and this coupled with tighter cost control created a surplus which accounts for the increase.

Reserves policy

As the majority of income is from public donations and legacies, the charity cannot guarantee its annual income and therefore needs to hold sufficient reserves to cope with shortfalls. The policy of the Trustees is to maintain sufficient reserves to ensure proper maintenance of the team's operational capability for a minimum of 12 months of normal operations.

The charity's free reserves at the year-end were £196,421 of which £8,668 is designated towards vehicle costs and £1,150 is designated towards dog handlers (further information provided in note 3).

Reserves are currently at this relatively high level for the following reasons:

- the team has outgrown its present Base and a project is underway to identify future options
- One of the rescue vehicles is nearing its end of life and may need replacing soon

Additionally, an annual transfer of £5,000 is made from General Funds to the designated Vehicle fund to build funding towards replacing of vehicles.

A designated fund for Dog handlers exists for spend directly related to dog handler activities e.g. training equipment.

Trustees' responsibilities

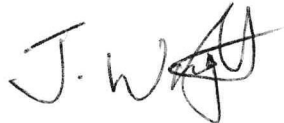
Company and Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charity law. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.



By order of the Council

J Wright

Secretary

Calder Valley Search and Rescue Team

Independent examiner's report to the trustees of Calder Valley Search and Rescue Team

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 8 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



.....

Name: Simon Bostrom FCIE

Date:24/08/2022.....

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)

Independent Examiner's report on the unaudited financial statements

	General Funds £	Restricted Funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generated funds				
Members	5,814		5,814	6,790
Donations	41,616		41,616	32,719
Fundraising and boxes	4,748		4,748	1,613
Merchandise sales	826		826	4,040
Bank interest	-		-	-
Tax recoverable	-		-	-
VAT	7,184		7,184	7,707
Grant Income	-		-	14,911
Total incoming resources	<u>60,188</u>	<u>-</u>	<u>60,188</u>	<u>67,780</u>
Resources expended				
Charitable activities				
Rescue Post costs	3,770		3,770	3,126
Ambulance costs	8,780		8,780	5,136
Depreciation	4,750	6,200	10,950	10,950
Equipment and team clothing	12,653		12,653	13,264
Communication - ICT	2,741		2,741	2,721
Training and travel	2,954		2,954	3,969
Subscription and levy	235		235	35
Medical	992		992	360
Administration and insurance	3,339		3,339	6,980
Merchandise purchases	60		60	3,124
COVID Related PPE	732		732	8,185
Total resources expended	<u>41,006</u>	<u>6,200</u>	<u>47,206</u>	<u>57,850</u>
Net incoming resources	19,182	(6,200)	12,982	9,930
Total funds at 1 January 2021	<u>296,089</u>	<u>10,913</u>	<u>307,002</u>	<u>297,072</u>
Transfer between funds	(5,105)	5,105	-	-
Total funds at 31 December 2021	<u>310,166</u>	<u>9,818</u>	<u>319,984</u>	<u>307,002</u>

All amounts relate to continuing activities.

There are no material recognised gains or losses other than those shown above.

The notes on pages 11 to 13 form part of these financial statements.

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)**Balance sheet as at 31 December 2021**

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		124,043		134,992
Current assets					
Accrued Income		3,511		-	
Cash at bank		192,910		172,010	
		196,421		172,010	
Creditors: amounts falling due within one year					
Accruals		(480)		-	
Net current assets			195,941		172,010
Net assets			319,984		307,002
Represented by:					
General funds	1		310,166		296,089
Designated funds	3		9,818		10,913
Total funds			319,984		307,002

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for:

- i. ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- ii. preparing financial statements which give a true and fair view of the state 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 sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The notes on pages 11 to 13 form part of these financial statements.

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)

Balance sheet as at 31 December 2021

These financial statements were approved and signed by the directors and authorised for issue:



**P Haigh
Trustee Director**



**D Warden
Trustee Director**

Date *23.08.2022*

1 Accounting policies

Basis of accounting

The financial statements have been prepared using the historical cost basis of accounting and comply with the Statement of Recommended Practice 2005 issued by the Charities Commission and other legislation insofar as it applies to the company, except for the non depreciation of certain fixed assets which the directors consider appropriate in order to show a true and fair view.

The value of services provided by volunteers has not been included.

Cash flow statement

The company has used the exemptions available under company law not to prepare a cash flow statement.

Depreciation

- a) Short leasehold land and buildings were depreciated over the remaining life of the lease.
- b) Freehold land is not depreciated as this is viewed as an appreciating asset
- c) Vehicles are depreciated on a straight line basis over 15 years. A second hand vehicle is depreciated over 5 years.
- d) Equipment is not depreciated as it is continually updated. Further additions are written off as incurred.

Assets that are not depreciated are subject to an annual impairment review.

Income

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from donations, legacies and similar incoming resources are included in the year in which they are receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Charitable expenditure includes the direct costs of the activities and depreciation on related assets.

Fund accounting

Funds held by the company are either:

- Unrestricted general funds – these are the funds which can be used in accordance with the charitable objects at the discretion of the directors.
- Designated funds – these are funds set aside by the directors out of unrestricted general funds for specific future purposes.
- Restricted funds – these are funds that can only be used for particular restricted purposes specified by the donors within the objects of the company.

2 Tangible fixed assets

	Freehold land and buildings £	Vehicles £	Equipment £	Total £
<i>Cost</i>				
At 1 January 2021	107,997	194,385	10,000	312,382
Addition	-	-	-	-
Disposal	-	(29,024)	-	(29,024)
At 31 December 2021	<u>107,997</u>	<u>165,361</u>	<u>10,000</u>	<u>283,358</u>
<i>Depreciation</i>				
At 1 January 2021	85,000	92,390	-	177,390
Charge for the year	-	10,950	-	10,950
Disposal	-	(29,025)	-	(29,025)
At 31 December 2021	<u>85,000</u>	<u>74,315</u>	<u>-</u>	<u>159,315</u>
<i>Net book value</i>				
At 31 December 2021	<u>22,997</u>	<u>91,046</u>	<u>10,000</u>	<u>124,043</u>
At 31 December 2020	<u>22,997</u>	<u>101,995</u>	<u>10,000</u>	<u>134,992</u>

3 Designated funds

	Dog handlers £	Vehicles £	Total £
Balance at 1 January 2021	1,045	9,868	10,913
Donation	-	-	-
Expenditure	-	-	-
Transfer to/from general fund	105	5,000	5,105
Depreciation Charge	-	(6,200)	(6,200)
Balance 31 December 2021	<u>1,150</u>	<u>8,668</u>	<u>9,818</u>

Note – in previous reports these funds were named restricted funds but are actually designated funds.

4 Employees

The charity does not have any employees and therefore staff costs are nil.

None of the trustee directors received any remuneration.

5 Corporation Tax

The company has no liability to corporation tax due to its charitable status.

CALDER VALLEY SEARCH AND RESCUE TEAM

England & Wales - Charity number 1082144

Accounts

CALDER VALLEY SEARCH AND RESCUE TEAM
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Contents

Trustee Directors and Officials

Page:

3	Report of the Council
5	Accountants' Report
6	Statement of financial activities
7	Balance sheet
8	Notes forming part of the financial statements

Trustee directors

D Warden	Chairman
P Farnell	
M Greaves	
R Freeman	
E Jones	
R Smith	
J Cole	
J Wright	
B Carter	
D Whitteron	

Secretary and registered office

J Wright, The Rescue Post, Thrush Hill Road, Mytholmroyd, Hebden Bridge, HX7 5AQ

Company number

03946667

Registered charity number

1082144

Bankers

Natwest Bank plc, 8 Market Place, Huddersfield, HD1 2AL

Solicitors

Wrigley Claydon, 29/33 Marion Street, Oldham, OL1 1HH

The trustees, who are the directors of the company for the purposes of company law, present their report, together with the financial statements of the company, for the year ended 31 December 2020.

Objects

The principle objects are to relieve suffering and distress amongst persons affected by accidents and natural hazards mainly in the Calder Valley and in furtherance of the above to provide search, rescue and medical facilities, equipment and personnel. We have complied with the duty under the charities act to have due regard to the public benefit guidance published by the charity commission.

Activities

The Team recorded 96 (2019 – 91) callouts during the year covering a variety of incidents involving searches for missing people and assisting the police and ambulance services in the evacuation of injured casualties. The Team had to adapt to the global pandemic, which impacted on our ability to raise funds and also required the purchase of additional PPE to keep our members and the public safe. As a result of the altered exercise habits, we experienced our busiest ever day since the team was formed in 1966, attending 4 separate callouts in a 12 hour period.

Funding and future developments

This balance sheet grew by £9,930 to £307,002. This is despite the pandemic having a detrimental impact on the donations the Team received. The main reason for the increase was that we completed on the purchase of the Freehold of the land that the Rescue Post stands on, adding to our asset base.

We managed to limit the reduction in donations by significantly increasing sales of our neck scarf / face covering and exploiting grants made available to us by Central and Local Government as well as other grant making organisations.

Trustee Directors

Trustee directors are appointed in accordance with the Articles of Association and hold office from the date of appointment until the next annual general meeting.

The following acted as directors during the fiscal year:

D Warden	Chairman
P Farnell	
M Greaves	
R Freeman	
E Jones	
A Morris	
J Cole	
J Wright	
D Howarth	
D Whitteron	

Report of the council for the year ended 31 December 2020

Reserves policy

The policy of the Trustees is to maintain sufficient reserves to ensure proper maintenance of the team's operational capability for 12 months of normal operations.

Additionally, an annual transfer of £5,000 is made from General Funds into the restricted fund for Vehicles to build funding towards replacing of vehicles.

Trustees' responsibilities

Company and Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charity law. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

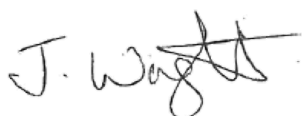
Governing document

The governing documents of the Team are its Memorandum and Articles of Association as a company.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Council



J Wright

Secretary

Accountants report on the unaudited financial statements

I report of the accounts of the company for the year ended 31 December 2020, which are set out on pages 6 to 8.

This report is made solely to the charity's trustees, as a body in accordance with Section 145 of the Charities Act 2011. My examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my examination work, for this report, or for the opinions I have formed.

Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of accounts. The trustees consider that an audit is not required 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) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's 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 these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning 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.

Accountants report on the unaudited financial statements


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 adequate accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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



Fiona Armer, FCA
Grayrigg, Settle Old Road,
Airton, Skipton, BD23 4AX

Date: 18/08/2021

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)

Statement of financial activities incorporating an income and expenditure account for the year ended 31 December 2020

	General Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£
Incoming resources				
Incoming resources from generated funds				
Members	6,790		6,790	5,653
Donations	32,569	150	32,719	58,163
Fundraising and boxes	1,613		1,613	3,109
Merchandise sales	4,040		4,040	774
Bank interest	-		-	-
Tax recoverable	-		-	-
VAT	7,707		7,707	-
Grant Income	14,911		14,911	-
	<u>67,630</u>	<u>150</u>	<u>67,780</u>	<u>67,699</u>
Total incoming resources				
Resources expended				
Charitable activities				
Rescue Post costs	3,126		3,126	2,972
Ambulance costs	5,136		5,136	13,462
Depreciation	4,750	6,200	10,950	17,850
Equipment and team clothing	13,264		13,264	18,288
Communication / ICT	2,721		2,721	2,860
Training and travel	3,969		3,969	12,086
Subscription and levy	35		35	13
Medical	360		360	433
Administration and insurance	6,980		6,980	3,379
Merchandise purchases	3,124		3,124	277
COVID PPE	8,185		8,185	-
	<u>51,650</u>	<u>6,200</u>	<u>57,850</u>	<u>71,620</u>
Total resources expended				
Net incoming resources	15,980	(6,050)	9,930	(3,922)
Total funds at 1 January 2020	<u>285,109</u>	<u>11,963</u>	<u>297,072</u>	<u>300,395</u>
Transfer between funds	(5,000)	5,000		
Total funds at 31 December 2020	<u>296,089</u>	<u>10,913</u>	<u>307,002</u>	<u>296,473</u>

All amounts relate to continuing activities.

There are no material recognised gains or losses other than those shown above.

The notes on pages 9 to 11 form part of these financial statements.

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)**Balance sheet as at 31 December 2020**

		2020		2019	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		134,992		122,945
Current assets					
Other debtors			-	124	
Cash at bank		172,010		174,003	
		<u>172,010</u>		<u>174,127</u>	
Creditors: amounts falling due within one year					
Other creditors			-	-	
Net current assets			<u>172,010</u>		<u>174,127</u>
Net assets			<u>307,002</u>		<u>297,072</u>
Represented by:					
General funds	1		296,089		285,109
Restricted funds	3		10,913		11,963
Total funds			<u>307,002</u>		<u>297,072</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for:

- i. ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- ii. preparing financial statements which give a true and fair view of the state 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 sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The notes on pages 9 to 11 form part of these financial statements.

CALDER VALLEY SEARCH AND RESCUE TEAM (a company limited by guarantee)

Balance sheet as at 31 December 2020

These financial statements were approved and signed by the directors and authorised for issue:

M. B. Greaves

D. Warden

M Greaves
Trustee Director

D Warden
Trustee Director

Date 18/08/2021

1 Accounting policies

Basis of accounting

The financial statements have been prepared using the historical cost basis of accounting and comply with the Statement of Recommended Practice 2005 issued by the Charities Commission and other legislation insofar as it applies to the company, except for the non depreciation of certain fixed assets which the directors consider appropriate in order to show a true and fair view.

The value of services provided by volunteers has not been included.

Cash flow statement

The company has used the exemptions available under company law not to prepare a cash flow statement.

Depreciation

- a) Short leasehold land and buildings were depreciated over the remaining life of the lease.
- b) Freehold land is not depreciated as this is viewed as an appreciating asset
- c) Vehicles are depreciated on a straight line basis over 15 years. A second hand vehicle is depreciated over 5 years.
- d) Equipment is not depreciated as it is continually updated. Further additions are written off as incurred.

Assets that are not depreciated are subject to an annual impairment review.

Income

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from donations, legacies and similar incoming resources are included in the year in which they are receivable.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Charitable expenditure includes the direct costs of the activities and depreciation on related assets.

Fund accounting

Funds held by the company are either:

- Unrestricted general funds – these are the funds which can be used in accordance with the charitable objects at the discretion of the directors.
- Designated funds – these are funds set aside by the directors out of unrestricted general funds for specific future purposes.
- Restricted funds – these are funds that can only be used for particular restricted purposes specified by the donors within the objects of the company.

2 Tangible fixed assets

	Freehold land and buildings £	Vehicles £	Equipment £	Total £
<i>Cost</i>				
At 1 January 2020	85,000	194,385	10,000	289,385
Addition	22,997	-	-	22,997
Disposal	-	-	-	-
At 31 December 2020	<u>107,997</u>	<u>194,385</u>	<u>10,000</u>	<u>312,382</u>
<i>Depreciation</i>				
At 1 January 2020	85,000	81,440	-	166,440
Charge for the year	-	10,950	-	10,950
Disposal	-	-	-	-
At 31 December 2020	<u>85,000</u>	<u>92,390</u>	<u>-</u>	<u>177,390</u>
<i>Net book value</i>				
At 31 December 2020	<u>22,997</u>	<u>101,995</u>	<u>10,000</u>	<u>134,992</u>
At 31 December 2019	<u>-</u>	<u>112,945</u>	<u>10,000</u>	<u>122,945</u>

3 Restricted funds

	Dog handlers	Vehicles	Total
	£	£	£
Balance at 1 January 2020	895	11,068	11,963
Donation	150	-	150
Expenditure	-	-	-
Transfer to/from general fund	-	5,000	5,000
Depreciation Charge	-	(6,200)	(6,200)
Balance 31 December 2020	<u><u>1,045</u></u>	<u><u>9,868</u></u>	<u><u>10,913</u></u>

4 Employees

The charity does not have any employees and therefore staff costs are nil.

None of the trustee directors received any remuneration.

5 Corporation Tax

The company has no liability to corporation tax due to its charitable status.