

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

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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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:

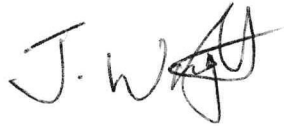
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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.

Report of the council for the year ended 31 December 2021

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 handwritten signature in black ink, appearing to read 'J. Wright', with a stylized flourish at the end.

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:



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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	60,188	-	60,188	67,780
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	41,006	6,200	47,206	57,850
Net incoming resources	19,182	(6,200)	12,982	9,930
Total funds at 1 January 2021	296,089	10,913	307,002	297,072
Transfer between funds	(5,105)	5,105	-	-
Total funds at 31 December 2021	310,166	9,818	319,984	307,002

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
		<u>196,421</u>	<u>172,010</u>
Creditors: amounts falling due within one year			
Accruals		(480)	-
Net current assets		<u>195,941</u>	<u>172,010</u>
Net assets		<u><u>319,984</u></u>	<u><u>307,002</u></u>
Represented by:			
General funds	1	310,166	296,089
Designated funds	3	9,818	10,913
Total funds		<u><u>319,984</u></u>	<u><u>307,002</u></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 11 to 13 form part of these financial statements.

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	107,997	165,361	10,000	283,358
<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	85,000	74,315	-	159,315
<i>Net book value</i>				
At 31 December 2021	22,997	91,046	10,000	124,043
At 31 December 2020	22,997	101,995	10,000	134,992

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.