

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

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Administrative information for the year ended Dec 31st, 2022**

<b>Registered Charity Name</b>	Calder Valley Search and Rescue Team																														
<b>Registered Charity number</b>	1082144																														
<b>Company number</b>	03946667																														
<b>Registered office</b>	The Rescue Post Thrush Hill Road Mytholmroyd Hebden Bridge HX7 5AQ																														
<b>Trustee directors</b>	<table><tr><td>Chairman</td><td>M Greaves (appointed 24/1/23)</td></tr><tr><td>Secretary</td><td>S Combridge (appointed 24/1/23)</td></tr><tr><td>Treasurer</td><td>P Haigh</td></tr><tr><td>President</td><td>Vacant</td></tr><tr><td>Team Leader</td><td>J Cole</td></tr><tr><td>Council:</td><td>B Carter</td></tr><tr><td></td><td>H Barton (appointed 24/1/23)</td></tr><tr><td></td><td>R Freeman (appointed 24/1/23)</td></tr><tr><td></td><td>B Freeman</td></tr><tr><td></td><td>G Smith (appointed 25/1/22, resigned 24/1/23)</td></tr><tr><td></td><td>D Warden (resigned as Chair, appointed to Council 24/1/23)</td></tr><tr><td></td><td>R Smith (resigned 24/1/23)</td></tr><tr><td></td><td>J Wright (resigned as Sec)</td></tr><tr><td></td><td>P Farnell (resigned 24/1/23)</td></tr><tr><td></td><td>D Whitteron (resigned 24/1/23)</td></tr></table>	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)
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<b>Bankers</b>	Natwest Bank Plc 8 Market Place Huddersfield HD1 2AL																														
<b>Independent Examiner</b>	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 13<sup>th</sup>, 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 km<sup>2</sup> 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.

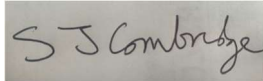
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Charity law. They are also responsible for safeguarding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

**Report of the council for the year ended 31 December 2022**

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**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 that reads "S J Combridge". The signature is written in a cursive style with a large 'S' and 'J'.

**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: E J Beverley

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**

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

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

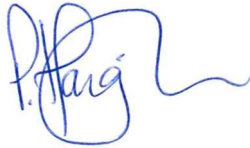
The notes on pages 11 to 14 form part of these financial statements.

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

**Balance sheet as at 31 December 2022**

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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	-	-	-	-
<b>At 31 December 2022</b>	<b>107,997</b>	<b>165,361</b>	<b>10,000</b>	<b>283,358</b>
<i>Depreciation</i>				
At 1 January 2022	85,000	74,315	-	159,315
Charge for the year	-	10,965	-	10,965
Disposal	-	-	-	-
<b>At 31 December 2022</b>	<b>85,000</b>	<b>85,280</b>	<b>-</b>	<b>170,280</b>
<i>Net book value</i>				
<b>At 31 December 2022</b>	<b>22,997</b>	<b>80,081</b>	<b>10,000</b>	<b>113,078</b>
At 31 December 2021	22,997	91,046	10,000	124,043

### 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	-	-	-
<b>Balance 31 December 2022</b>	<u>1,170</u>	<u>33,072</u>	<u>34,242</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.