

# **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**

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

<b>Contents</b>	<b>Page</b>
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 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 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.

#### **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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
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
<b>Total income</b>		<b>123,688</b>	<b>38,698</b>	<b>162,386</b>	<b>81,763</b>
<b>Expenditure on:</b>					
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
<b>Total expenditure</b>		<b>52,252</b>	<b>5,000</b>	<b>57,252</b>	<b>69,123</b>
<b>Net income / (expenditure)</b>		<b>71,436</b>	<b>33,698</b>	<b>105,134</b>	<b>12,640</b>
<b>Fund balances brought forward</b>		<b>332,624</b>	<b>-</b>	<b>332,624</b>	<b>319,984</b>
<b>Fund balances carried forward</b>	(3)	<b>404,060</b>	<b>33,698</b>	<b>437,758</b>	<b>332,624</b>

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
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	(4)	102,056	-	102,056	113,078
<b>Total fixed assets</b>		<u>102,056</u>	<u>-</u>	<u>102,056</u>	<u>113,078</u>
<b>Current assets</b>					
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
<b>Total current assets</b>		<u>302,844</u>	<u>33,698</u>	<u>336,542</u>	<u>220,050</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(7)	840	-	840	504
<b>Total current liabilities</b>		<u>840</u>	<u>-</u>	<u>840</u>	<u>504</u>
<b>Net current assets / (liabilities)</b>		<u>302,004</u>	<u>33,698</u>	<u>335,702</u>	<u>219,546</u>
<b>Net assets</b>		<u>404,060</u>	<u>33,698</u>	<u>437,758</u>	<u>332,624</u>
<b>Funds</b>					
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>
<b>Total funds</b>		<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**

<b>2 Grants, donations and legacies</b>	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 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>

<b>3 Restricted funds</b>	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.

<b>4 Tangible assets</b>	Equipment £	Freehold property £	Motor vehicles £	Total £
<b><u>Cost</u></b>				
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>
<b><u>Depreciation</u></b>				
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>
<b><u>Net book value</u></b>				
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
	£	£	£	£	£	£
<b>Income</b>						
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
<b>Total income</b>	<b>123,688</b>	<b>81,763</b>	<b>38,698</b>	<b>-</b>	<b>162,386</b>	<b>81,763</b>
<b>Expenditure</b>						
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
<b>Total expenditure</b>	<b>52,252</b>	<b>69,123</b>	<b>5,000</b>	<b>-</b>	<b>57,252</b>	<b>69,123</b>
<b>Net income / (expenditure)</b>	<b>71,436</b>	<b>12,640</b>	<b>33,698</b>	<b>-</b>	<b>105,134</b>	<b>12,640</b>
<b>Fund balances brought forward</b>	<b>332,624</b>	<b>319,984</b>	<b>-</b>	<b>-</b>	<b>332,624</b>	<b>319,984</b>
<b>Fund balances carried forward</b>	<b>404,060</b>	<b>332,624</b>	<b>33,698</b>	<b>-</b>	<b>437,758</b>	<b>332,624</b>