

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

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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 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	Restricted	Total	Total
	funds	funds	funds	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
	£	£	£	£
Cost				
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>
Depreciation				
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>
Net book value				
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