

Woodhead Mountain Rescue Team
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2021

ALLEN, WEST AND FOSTER
Chartered accountants
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Woodhead Mountain Rescue Team

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2021

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Woodhead Mountain Rescue Team

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Woodhead Mountain Rescue Team
Charity registration number	1137974
Company registration number	07301187
Principal office and registered office	2 Hepshaw Farm Bedding Edge Road Hepworth Holmfirth HD9 1TP

The trustees

N J Addy	(Appointed 1 March 2021)
P Aldous	
B D Gregory	(Appointed 1 March 2021)
D Haffenden	
G N Horwood	
S C Mason	(Appointed 1 March 2021)
M I Mellor	
C D Sissons	
J S Smith	
K Wakeley	
S Cullabine	(Resigned 10 December 2021)

Independent examiner	Mr S D Allen FCCA ACA Omega Court 364-366 Cemetery Road Sheffield S11 8FT
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Woodhead Mountain Rescue Team

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Structure, governance and management

The charity originally registered as a charity on 25th October 1977 with charity number 506831. The company was incorporated as a private limited company on 1st July 2010. The company was registered as a charity on 13th September 2010 with charity number 1137974. On the 1 January 2011 all assets transferred to the incorporated charity number 1137974. The charity is a company limited by guarantee. The governing document for the charity is the Articles of Association which were adopted on the 1st October 2010.

None of the trustees has any beneficial interest in the company. The team is managed by at least 5 trustees (typically 10) who are collectively responsible for the operational and non-operational activities of the team. Broadly the team leader is responsible for operational activities and the chairman is responsible for non-operational activities. The trustees acknowledge their responsibilities for identifying and disclosing transactions with related parties. However, no external related parties have been identified and none of the trustees receive remuneration or other benefits. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The objectives of Woodhead Mountain Rescue Team are to 'relieve suffering and distress amongst persons endangered by accidents or natural hazards primarily in upland and mountainous areas' by assisting the police and the Peak District Mountain Rescue Organisation. The team is one of 7 Mountain Rescue Teams based in the Peak District. Woodhead Mountain Rescue Team (WMRT) operates within the UK's Peak District National Park as well as the rural areas of South Yorkshire from our headquarters based near Hepworth. The team has a secondary location at Penistone Ambulance Station which is used to store 2 vehicles and the team's water assets.

Whilst we primarily work for South Yorkshire Police & Yorkshire Ambulance Service we are also called to assist Derbyshire Constabulary and West Yorkshire Police. We also work frequently with the Yorkshire Air Ambulance and HM Coastguard Search and Rescue Helicopter. Many of the incidents that the team deal with have occurred whilst people have been partaking in a variety of outdoor activities; walking, climbing, fell running, mountain biking, horse riding. We also assist the police in incidents where our skills can be utilised in more rural locations. These predominantly involve searching for vulnerable people that have gone missing for various reasons and whose disappearance has caused concern.

WMRT members have also been involved in several flood rescue incidents over the years, Sheffield 2007, Cumbria 2015, York 2015 and the Todbrook Dam incident at Whaley Bridge in 2019. Additionally, we have assisted South Yorkshire residents when the roads have been problematic for the professional emergency services due to snow.

As with all other UK mountain rescue teams, the team is made up entirely of volunteers who come from all walks of life and give up their time freely. We have 41 operational members on the call out list plus additional members and supporters providing other roles.

Some of our members also work for the full-time emergency services and health authorities. Currently within our ranks there are doctors, paramedics, nurses and fire-fighters. About a quarter of our members are specially trained and equipped to provide a swift water rescue section.

We also have one Mountain Rescue Search Dog England (MRSDE) handler with a graded search dog who will be deployed to incidents with other teams anywhere in the country if their services are required.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Objectives and activities *(continued)*

Team members train on a regular basis to refresh and improve on old skills as well as learning new ones. These include advanced first aid/casualty care, rope rescue, search techniques, radio procedure, water safety, stretcher handling, equipment familiarisation and equipment maintenance.

Apart from being able to reclaim VAT, WMRT receives no central funding from government and we rely entirely on donations and grants to raise the money we need to run the team. All funds raised are used to improve the service we offer to the public by investing in replacement medical consumables, equipment maintenance and renewal, training and equipment for members, running our 3 vehicles; as well as planning for a secure financial future for the team.

The majority of funds are raised through the hard work of team members and our valued supporters group, who have been assisting us since 2014.

The Trustees of Woodhead Mountain Rescue Team have regard to the Commission's public benefit guidance Legal requirement: ensuring they 'have regard' to the Commission's public benefit guidance 'when exercising any powers or duties to which the guidance is relevant'. Trustees are aware of the guidance, they have taken it into account when making a decision to which the guidance is relevant, if they have decided to depart from the guidance they have good reasons for doing so.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Achievements and performance

Team leaders report

This has been another challenging but successful year that has seen the team continue to navigate through the difficulties of the pandemic whilst maintaining a high operational tempo during the early part of the reporting period. Whilst the team leader is happy to continue to serve as team leader we do need to look to the future and succession planning as the existing team leader does not intend to continue beyond 2025.

Incidents

Between 28th February 2021 and 6th March 2022 there were 84 incidents recorded on D4H. This compares with 100 incidents during the same reporting period last year and is our 2nd busiest year. Callouts remained busy during the first part of 2021 and through the summer, however do appear to have dropped off more recently. YAS has been contacted to ensure that opportunities are not being missed. YAS are reporting a general decline in incidents that we would normally assist with across the county. As the weather improves we expect to see the usual increase in mountain biker incidents at Grenoside/Wharncliffe, especially with the resumption of the Steel City race this year attracting riders back to the woods.

Membership

The past 12 months has seen a number of team members withdraw from the team due to personal circumstance and injury. The new recruit intake has settled out at 5 members who continue with their training and continue to make positive contributions to the team.

Supporters

We would like to thank as ever our team of supporters who continue to work away on fundraising events, support team events such as Trigger and continue to provide a vital support to the team.

The year ahead

Over the past few months the Operational Management Group meetings have become formalised. Thank you to the team secretary for the work done in this regard. Aligning with PDMRO organisational structure is a path that we are working towards as an outcome from the "pathway" review. The OMG consists of TL, DTL's, incident leaders and operational officers of the team. The intent is that operational issues will be discussed and agreed in this forum freeing up Directors meetings to progress the overall management of the team as per the PDRMO exec. The OMG reports into the directors.

Operationally work is progressing to align search management with the MREW SMP doctrine. This is an ongoing project.

Work has started to develop a core competency assessment protocol for operational control staff. We have core competency assessments for hill going members - Search, Crag and Navigation & Comms. The intent is that control staff will undertake core skills assessment of operational management. The assessment criteria is currently under review and will be published once complete.

Full Trustees report

The Trustees set a number of priorities for the 2021 year relating to work streams led by the different officers of the Team.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Achievements and performance *(continued)*

Business Systems

The use of Microsoft Teams has now been embedded as our core document storage and on-line meeting platform. This has had a number of teething issues to resolve and whilst there are still a number of areas where we need to work on ensuring consistency of approach we now have far greater usage by the Team as a whole, with most Officers and Directors uploading their own documents into the system and all Team Members accessing this when required.

Radio Communication Systems

Improvement to the Teams radio communication systems continued with access to a repeater at Crowden being developed and planned development of a Zello gateway to give access to MREW radio Channels through mobile phones.

Team Headquarters and Barn

Maintenance work to the exterior of the Headquarters was carried out to remedy potential water ingress problems. Improvements to the Building with regards to the updated Fire Plan responsibilities have been commissioned. Upgrade of the Buildings heating control systems have been made to give more efficient remote wireless accessed control giving efficiencies in operation.

Vehicles

A core priority for the team was replacement of one of the teams vehicles which had reached the end of its operational life. This was successfully achieved with the purchase of a Land Rover Discovery which had been on trial with MREW teams during the year and proved to be an appropriate vehicle for the teams needs.

Medical

The need to implement efficiencies in the restocking of Medical equipment following incidents was identified. We have now moved most of the medical supplies to the Penistone ambulance station where 2 of our primary response vehicles are located, in order to make restocking between jobs easier.

Several modifications to the kit bags have been made in an attempt to simplify our equipment and ensure that the correct equipment arrives at the casualty site. We now have ABC bags which include an AED for most bags, trauma bags, and controlled drugs bags (in the safes) with plans to increase the number of our AEDs to have one in all sets.

Supporters group

The team have an active Supporters group with support of a designated Supporters Officer who provide significant assistance to the team. This support has traditionally included Fundraising Support, Assistance at checkpoints and logistical support to events, welfare support on callouts, operational support with data and control systems. Because of the restrictions during the beginning of the year no face to face meetings were held but as we got back to live training the supporters were there to assist on exercises, act as bodies and with training provide assistance on equipment nights. As previously recognised by other teams the supporters group have been a significant benefit to our team with a number of other Mountain rescue teams seeking advice on setting up similar processes.

Management arrangements

To improve practice when officers leave a post, change roles or are unable to carry out the duties of their post for any period, a number of improvements have been introduced. Firstly each officer of the team now has a named Director to support and oversee the area of work. All officers have been encouraged to have a named assistant in place, with the majority having now achieved this. As the chair has indicated he would not be standing again in 2023 the decision was taken to propose the election and appointment of a Chair designate at the 2022 AGM to work alongside the current chair enabling smoother transition in 2023.

Woodhead Mountain Rescue Team

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Financial review

The results for the year ended 31st December 2021 are summarised in the statement of financial activities on page 8. The charity has made a net surplus for the year of £45,831 (2020: £19,692) and has accumulated reserves of £181,313 (2020: £135,482).

The unrestricted funds at the year end stood at £148,613 (2020: £124,982).

The restricted funds at the year end stood at £32,700 (2020: £10,500).

The trustees' annual report and the strategic report were approved on 20 October 2022 and signed on behalf of the board of trustees by:



G N Horwood
Trustee

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Woodhead Mountain Rescue Team

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Woodhead Mountain Rescue Team ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Mr S D Allen FCCA ACA
Independent Examiner

Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	55,856	33,100	88,956	61,023
Charitable activities	6	6,685	—	6,685	595
Investment income	7	10	—	10	43
Other income	8	—	—	—	15,192
Total income		<u>62,551</u>	<u>33,100</u>	<u>95,651</u>	<u>76,853</u>
Expenditure					
Expenditure on charitable activities	9,10	38,920	10,900	49,820	56,410
Other expenditure	12	—	—	—	751
Total expenditure		<u>38,920</u>	<u>10,900</u>	<u>49,820</u>	<u>57,161</u>
Net income and net movement in funds		<u>23,631</u>	<u>22,200</u>	<u>45,831</u>	<u>19,692</u>
Reconciliation of funds					
Total funds brought forward		124,982	10,500	135,482	115,790
Total funds carried forward		<u>148,613</u>	<u>32,700</u>	<u>181,313</u>	<u>135,482</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 (restated) £
Fixed assets			
Tangible fixed assets	17	45,469	27,526
Current assets			
Cash at bank and in hand		141,047	108,182
Creditors: amounts falling due within one year	18	5,203	226
Net current assets		135,844	107,956
Total assets less current liabilities		181,313	135,482
Net assets		181,313	135,482
Funds of the charity			
Restricted funds		32,700	10,500
Unrestricted funds		148,613	124,982
Total charity funds	19	181,313	135,482

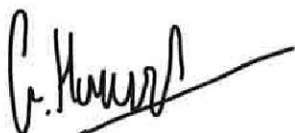
For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20 October 2022, and are signed on behalf of the board by:



G N Horwood
Trustee

The notes on pages 10 to 17 form part of these financial statements.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 Hepshaw Farm, Bedding Edge Road, Hepworth, Holmfirth, HD9 1TP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Over life of the lease
Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The company is limited by guarantee and as such has no share capital. The members of the company are the trustees whose liability is a maximum of £10 each.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations			
Donations	21,984	–	21,984
Just Giving	19,668	–	19,668
Gift Aid	5,081	–	5,081
Vehicle funding	9,123	33,100	42,223
	<u>55,856</u>	<u>33,100</u>	<u>88,956</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	(restated) £
Donations			
Donations	43,187	–	43,187
Just Giving	3,836	–	3,836
Gift Aid	–	–	–
Vehicle funding	–	14,000	14,000
	<u>47,023</u>	<u>14,000</u>	<u>61,023</u>

6. Charitable activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	(restated) £
Woodhead Barn	6,650	6,650	240	240
Events - Trigger	–	–	355	355
Merchandise	35	35	–	–
	<u>6,685</u>	<u>6,685</u>	<u>595</u>	<u>595</u>

7. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	(restated) £
Bank interest receivable	<u>10</u>	<u>10</u>	<u>43</u>	<u>43</u>

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

8. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 (restated)
	£	£	£	£
VAT reclaim	—	—	15,192	15,192

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Charitable activity	16,624	10,900	27,524
Support costs	22,296	—	22,296
	<u>38,920</u>	<u>10,900</u>	<u>49,820</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020 (restated)
	£	£	£
Charitable activity	39,463	3,500	42,963
Support costs	13,447	—	13,447
	<u>52,910</u>	<u>3,500</u>	<u>56,410</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Charitable activity	27,524	21,314	48,838	56,181
Governance costs	—	982	982	229
	<u>27,524</u>	<u>22,296</u>	<u>49,820</u>	<u>56,410</u>

11. Analysis of support costs

	Charitable activity	Total 2021	Total 2020
	£	£	£
Premises	11,363	11,363	9,754
General office	9,951	9,951	3,464
Finance costs	7	7	4
Governance costs	975	975	225
	<u>22,296</u>	<u>22,296</u>	<u>13,447</u>

Woodhead Mountain Rescue Team

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Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

12. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	<u>—</u>	<u>—</u>	<u>751</u>	<u>751</u>

13. Net income

Net income is stated after charging/(crediting):

	2021	2020 <i>(restated)</i>
	£	£
Depreciation of tangible fixed assets	15,157	9,175
Loss on disposal of tangible fixed assets	<u>—</u>	<u>751</u>

14. Independent examination fees

	2021	2020 <i>(restated)</i>
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>—</u>

15. Staff costs

The average head count of employees during the year was Nil (2020: Nil).

16. Trustee remuneration and expenses

No remuneration was paid to the trustees in the period (2020:Nil) nor were any expenses reimbursed to the them (2020:Nil).

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

17. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 Jan 2021 (as restated)	150,000	20,620	35,110	205,730
Additions	—	—	33,100	33,100
At 31 Dec 2021	150,000	20,620	68,210	238,830
Depreciation				
At 1 Jan 2021	150,000	9,021	19,183	178,204
Charge for the year	—	2,900	12,257	15,157
At 31 Dec 2021	150,000	11,921	31,440	193,361
Carrying amount				
At 31 Dec 2021	—	8,699	36,770	45,469
At 31 Dec 2020	—	11,599	15,927	27,526

18. Creditors: amounts falling due within one year

	2021 £	2020 (restated) £
Accruals and deferred income	5,203	226

19. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2021 £	Income £	Expenditure £	At 31 Dec 2021 £
General funds	124,982	62,551	(38,920)	148,613

	At 1 Jan 2020 £	Income £	Expenditure £	At 31 Dec 2020 £
General funds	115,790	62,853	(53,661)	124,982

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2021	Income	Expenditure	At 31 Dec 2021
	£	£	£	£
Vehicle funds	<u>10,500</u>	<u>33,100</u>	<u>(10,900)</u>	<u>32,700</u>

	At 1 Jan 2020	Income	Expenditure	At 31 Dec 2020
	£	£	£	£
Vehicle funds	<u>–</u>	<u>14,000</u>	<u>(3,500)</u>	<u>10,500</u>

20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	12,769	32,700	45,469
Current assets	141,047	–	141,047
Creditors less than 1 year	<u>(5,203)</u>	<u>–</u>	<u>(5,203)</u>
Net assets	<u>148,613</u>	<u>32,700</u>	<u>181,313</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	17,026	10,500	27,526
Current assets	108,182	–	108,182
Creditors less than 1 year	<u>(226)</u>	<u>–</u>	<u>(226)</u>
Net assets	<u>124,982</u>	<u>10,500</u>	<u>135,482</u>

21. Prior year adjustments

A prior period adjustment has been made to correct the following:-

1) no depreciation had been charged on the leasehold improvements. The £150,000 leasehold improvements should have been written off over the life of the lease and in line with the funding stipulations, leading to the unrestricted funds decreasing by £150,000.

2) an amount was included in other creditors that was not a bona fide creditor. This creditor of £59,747 has been written back against the unrestricted funds, as the trustees were unaware of any valid amount that needed to be included.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Management Information

Year ended 31 December 2021

The following pages do not form part of the financial statements.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	21,984	43,187
Just Giving	19,668	3,836
Gift Aid	5,081	—
Vehicle funding	42,223	14,000
	<u>88,956</u>	<u>61,023</u>
 Charitable activities		
Woodhead Barn	6,650	240
Events - Trigger	—	355
Merchandise	35	—
	<u>6,685</u>	<u>595</u>
 Investment income		
Bank interest receivable	10	43
 Other income		
VAT reclaim	—	15,192
	<u>—</u>	<u>15,192</u>
 Total income	<u>95,651</u>	<u>76,853</u>

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Stock for resale	1,787	—
Light and heat	4,028	1,271
Equipment	3,996	21,783
Headquarters	7,335	8,483
Motor expenses	8,640	2,141
Legal and professional fees	1,160	260
Communications	3,660	8,401
Printing, postage and stationery	346	132
Depreciation	15,157	9,175
Bank charges	7	4
Medical	1,536	1,662
Training courses	1,388	1,942
Website and IT costs	487	850
Sundry expenses	293	306
	<u>49,820</u>	<u>56,410</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	—	751
	<u>—</u>	<u>751</u>
Total expenditure	<u>49,820</u>	<u>57,161</u>
Net income	<u>45,831</u>	<u>19,692</u>

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Expenditure on charitable activities		
Charitable activity		
<i>Activities undertaken directly</i>		
Stock for resale	1,787	—
Equipment	3,996	21,783
Communications	3,660	8,401
Depreciation	15,157	9,175
Medical	1,536	1,662
Training courses	1,388	1,942
	<u>27,524</u>	<u>42,963</u>
<i>Support costs</i>		
Light and heat	4,028	1,271
Headquarters	7,335	8,483
Motor expenses	8,640	2,141
Legal and professional fees	185	35
Printing, postage and stationery	346	132
Website and IT costs	487	850
Sundry expenses	293	306
	<u>21,314</u>	<u>13,218</u>
<i>Governance costs</i>		
Independent examination	1,200	—
Accountancy fees	(225)	225
Bank charges	7	4
	<u>982</u>	<u>229</u>
Expenditure on charitable activities	<u>49,820</u>	<u>56,410</u>
