

COMPANY REGISTRATION NUMBER: 07301187
CHARITY REGISTRATION NUMBER: 1137974

Woodhead Mountain Rescue Team
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2022

ALLEN, WEST AND FOSTER
Chartered accountants
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10

Woodhead Mountain Rescue Team

Company Limited by Guarantee

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

Year ended 31 December 2022

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 2022.

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
P Aldous
B D Gregory
D Haffenden
G N Horwood
S C Mason
M I Mellor
C D Sissons
J S Smith
K Wakeley

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 2022

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 teams 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.

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.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

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

Year ended 31 December 2022

Objectives and activities *(continued)*

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 2022

Achievements and performance

Team leaders report

The past year has been less busy than the two years through the Pandemic, though we still maintain a fairly busy callout rate in comparison with other PDMRO teams.

The existing team leader is not seeking re-election in 2024, as he will have completed 13 years as team leader. A replacement team leader has volunteered and will be taking on the team leader elect role from the AGM to allow for a transition period prior to the current team leader stepping down.

Incidents

Between 5th March 2022 and 5th March 2023 we have 68 incidents recorded on D4H. This compares with 84 incidents during the same reporting period last year, showing a reduction in incidents back towards normal levels for the team post Pandemic. Our busy area continues to be Wharnccliffe and Grenoside with a steady tally of mountain bikers as has been the norm over the last few years.

The refurbishment of DH3 has been completed and recently opened in Grenoside Woods, we may see an increase in incidents on this track as it gets an initial increase of use by people not familiar with the new course as happened with the Steel City track when that reopened.

Membership

A new recruit intake is planned for later in March 2023 following some delays for a variety of reasons. Our current 3 trainees are approaching completion of training and we will be working with them to ensure completion as soon as possible.

Attendance

Attendance at callouts and training remains a challenge for the team, and other teams in the Peak. Work has been started to try to understand the reasons around this and will be pursued by the incoming Chair and Wellbeing officer over the coming months.

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. We really are very lucky as a team to have such a fantastic team of supporters of the team.

The year ahead

The year will inevitably be one of some transitional changes. We have a new Chair, we will have a new TO hopefully, and gradually team leadership responsibilities will be transferred over to the new team leader. I hope the whole team can support the incoming officers to enable them to settle into their roles and continue to work for the team.

The Trustees set a number of priorities for the 2022 year relating to work streams led by the different officers of the Team.

Business Systems

Reviewing the use of the Teams Business Systems including, D4H, Teams, Microsoft Exchange, and Sarcall and the integration between these Systems including consideration of the need for a Specific Data Officer in addition to the current Communications officer roll in the team.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

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

Year ended 31 December 2022

Achievements and performance *(continued)*

Radio Communication Systems

Improvement to the Teams radio communication systems continued with expansion of the regional Repeater Network.

Further development of the Teams implemented Zello gateway which gives access to MREW radio Channels through mobile phones has taken place with WMRT hosting the PDMRO Zello Gateway at our HQ enabling rollout of Gateways for the other PDMRO teams.

Team Headquarters and Barn

Refurbishment of the Teams Headquarters has been taking place to ensure continued Compliance with Modern Fire and Health and Safety Standards and to better meet the Equipment storage needs of the Team.

Continued maintenance of the barn has been completed to enable income generation for the Team from the facility.

Vehicles

A programme of continued maintenance of the Teams 3 Vehicles has been maintained with minor fit out improvements to ensure they continue to meet the teams requirements. A review of the condition and longer term maintenance requirements of Mobile 1 took place with the determination that it is still the most cost effective option to retain it within the vehicle fleet.

Medical

The team ran a successful Casualty Care Course this year with 6 Team members qualifying. These members add to those Casualty Carers still qualified within the team and enable us to maintain excellent Casualty Care at incidents.

A new AED was purchased by the team with review also taking place of any additional new or replacement AED requirements.

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.

The supporters group have been a significant benefit to our team with increasing support being offered during the 2022 year, including the development of the skills of some members to assist with administrative rolls during callout, and a number of members developing their skills to enable them to apply to be considered in the next Trainees cohort.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

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

Year ended 31 December 2022

Achievements and performance *(continued)*

Management arrangements

In 2021 the team adopted a number of measures 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.

During 2022 these were fully embedded in the teams processes.

The role of a Chair Designate was created and a post holder elected at the 2022 AGM to work alongside Barry Gregory, the very experienced current chair enabling smoother transition in 2023. This was very successful in operation and therefore a similar role of Team Leader Designate is proposed for nomination and Election at the 2023 AGM to ensure effective transition of the Team Leadership Role as the current Team Leader stands down in 2024.

Financial review

The results for the year ended 31st December 2022 are summarised in the statement of financial activities on page 8. The charity has made a net deficit for the year of £28,937 (2021: £45,831 surplus) and has accumulated reserves of £152,376 (2021: £181,313).

The unrestricted funds at the year end stood at £127,851 (2021: £148,613).

The restricted funds at the year end stood at £24,525 (2021: £32,700).

The trustees' annual report and the strategic report were approved on 18 September 2023 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 2022

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 2022.

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

18/09/2023

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	28,935	–	28,935	88,956
Charitable activities	6	8,954	–	8,954	6,685
Investment income	7	200	–	200	10
Total income		<u>38,089</u>	<u>–</u>	<u>38,089</u>	<u>95,651</u>
Expenditure					
Expenditure on charitable activities	8,9	58,851	8,175	67,026	49,820
Total expenditure		<u>58,851</u>	<u>8,175</u>	<u>67,026</u>	<u>49,820</u>
Net (expenditure)/income and net movement in funds		<u>(20,762)</u>	<u>(8,175)</u>	<u>(28,937)</u>	<u>45,831</u>
Reconciliation of funds					
Total funds brought forward		148,613	32,700	181,313	135,482
Total funds carried forward		<u>127,851</u>	<u>24,525</u>	<u>152,376</u>	<u>181,313</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 16 form part of these financial statements.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	37,150	45,469
Current assets			
Debtors	16	50	—
Cash at bank and in hand		120,781	141,047
		<u>120,831</u>	<u>141,047</u>
Creditors: amounts falling due within one year	17	<u>5,605</u>	<u>5,203</u>
Net current assets		<u>115,226</u>	<u>135,844</u>
Total assets less current liabilities		<u>152,376</u>	<u>181,313</u>
Net assets		<u>152,376</u>	<u>181,313</u>
Funds of the charity			
Restricted funds		24,525	32,700
Unrestricted funds		<u>127,851</u>	<u>148,613</u>
Total charity funds	18	<u>152,376</u>	<u>181,313</u>

For the year ending 31 December 2022 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 18 September 2023, and are signed on behalf of the board by:



G N Horwood
Trustee

The notes on pages 10 to 16 form part of these financial statements.

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2022

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 2022

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 2022

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 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	22,705	—	22,705
Just Giving	6,230	—	6,230
Gift Aid	—	—	—
Vehicle funding	—	—	—
	<u>28,935</u>	<u>—</u>	<u>28,935</u>
	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>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Woodhead Barn	2,900	2,900	6,650	6,650
Events - Trigger	6,054	6,054	—	—
Merchandise	—	—	35	35
	<u>8,954</u>	<u>8,954</u>	<u>6,685</u>	<u>6,685</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	200	200	10	10

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Charitable activity	25,188	8,175	33,363
Support costs	33,663	—	33,663
	<u>58,851</u>	<u>8,175</u>	<u>67,026</u>
	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>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Charitable activity	33,363	32,395	65,758	48,838
Governance costs	—	1,268	1,268	982
	<u>33,363</u>	<u>33,663</u>	<u>67,026</u>	<u>49,820</u>

10. Analysis of support costs

	Charitable activity	Total 2022	Total 2021
	£	£	£
Premises	29,763	29,763	11,363
General office	2,632	2,632	9,951
Finance costs	68	68	7
Governance costs	1,200	1,200	975
	<u>33,663</u>	<u>33,663</u>	<u>22,296</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>12,022</u>	<u>15,157</u>

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

12. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,200	1,200

13. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

14. Trustee remuneration and expenses

No remuneration was paid to the trustees in the period (2021:Nil) nor were any expenses reimbursed to the them (2021:Nil).

15. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 Jan 2022	150,000	20,620	68,210	238,830
Additions	—	3,703	—	3,703
At 31 Dec 2022	150,000	24,323	68,210	242,533
Depreciation				
At 1 Jan 2022	150,000	11,921	31,440	193,361
Charge for the year	—	2,829	9,193	12,022
At 31 Dec 2022	150,000	14,750	40,633	205,383
Carrying amount				
At 31 Dec 2022	—	9,573	27,577	37,150
At 31 Dec 2021	—	8,699	36,770	45,469

16. Debtors

	2022 £	2021 £
Trade debtors	50	—

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	5,605	5,203

Woodhead Mountain Rescue Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	<u>148,613</u>	<u>38,089</u>	<u>(58,851)</u>	<u>127,851</u>

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

Restricted funds

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
Vehicle funds	<u>32,700</u>	<u>—</u>	<u>(8,175)</u>	<u>24,525</u>

	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>

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	12,625	24,525	37,150
Current assets	120,831	—	120,831
Creditors less than 1 year	(5,605)	—	(5,605)
Net assets	<u>127,851</u>	<u>24,525</u>	<u>152,376</u>

	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	(5,203)	—	(5,203)
Net assets	<u>148,613</u>	<u>32,700</u>	<u>181,313</u>