

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Aberglaslyn Mountain Rescue Team

Dunn & Ellis Cyf
Chartered Accountants
Adeilad St David's Building
Stryd Lombard Street
Porthmadog
Gwynedd
LL49 9AP

Aberglaslyn Mountain Rescue Team

Contents of the Financial Statements
for the Year Ended 31 December 2023

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

Aberglaslyn Mountain Rescue Team

Report of the Trustees **for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Aberglaslyn Mountain Rescue Team was formed in 1996, making it the youngest team in north Wales. Prior to the formation of the team an ad hoc Rescue Post/Team was in place at Aberglaslyn Hall Outdoor Education Centre. It was decided that a more formal rescue service was needed and AMRT was born.

The Team is affiliated to the North Wales Mountain Rescue Association, Mountain Rescue England and Wales and operates in North West Wales, an area of approximately 750 square kilometres.

These regions are popular walking, scrambling and climbing areas and include the Nantlle Ridge, Moel Hebog and its satellite peaks, Tremadog cliffs, Cnicht and the Moelwyn. The Team also covers the whole of the Llyn Peninsula. AMRT is made up entirely of unpaid volunteers of various backgrounds, who are on call 365 days a year 24 hours a day and will attend an incident at any location and in any weather.

The Aberglaslyn Mountain Rescue Team is not only dedicated to rescuing mountaineers, climbers and walkers, but is increasingly called upon to assist the Police in searching for people missing in an urban environment. The Team also assists HM Coast Guard, the Ambulance Service, Fire and Rescue and Cave Rescue when required.

The Team, like all the other Mountain Rescue Teams in Wales and England have to rely on their own members and voluntary contributions for raising funds to support Team training, purchasing new equipment, maintenance of the vehicles, and day to day running of the Team.

The charity itself was registered with the Charity Commission on 22 November 2002 and as such Aberglaslyn Mountain Rescue Team (AMRT) is a registered charity that operates in North West Wales and Snowdonia. We are staffed by approximately 38 volunteers and are on call 24 hours a day, 365 days a year.

Its main objective is to relieve the suffering and distress amongst individuals and groups endangered by accidents or natural hazards and to provide adequate arrangements for the secure and efficient search and rescue of anyone so endangered.

AMRT does this by providing a search and rescue service, not just on the mountains but covering the whole of North West Wales, including urban and rural areas and along the coasts of North Wales, thereby providing a service to the whole of the community.

In providing this service we work closely with all of the other emergency services, including Police, Ambulance, Fire Brigade, Coast Guard, RNLI, RAF Mountain Rescue, Bristow Search and Rescue and the Air Ambulance.

Aberglaslyn Mountain Rescue Team

Report of the Trustees **for the Year Ended 31 December 2023**

OBJECTIVES AND ACTIVITIES

Significant activities

Aberglaslyn MRT covers a large area of North West Wales and the Snowdonia National Park; approximately 750 square kilometres. The Team provides Search & Rescue Services in areas such as the Llyn Peninsula, Yr Eifl, Nantlle Ridge, Moel Hebog, Cnicht and the Moelwyn. There are also many popular climbing areas, which include Tremadog, Carreg Hyldrem, Cwm Silyn, and Craig y Llyn.

The Aberglaslyn MRT area tends to attract people who are looking to get away from the more popular and sometimes overcrowded footpaths and crags of Northern Snowdonia.

The Team can be called out at any time of the Day or Night, to assist the Police in their emergency response duties. Call outs range from the obvious climbing accidents and injured or lost walkers, to searches for children and the elderly missing in Urban Areas. We work closely with our neighbouring Teams, Llanberis, South Snowdonia and Aberdyfi, and are often called in to help the Search Dogs (SARDA Wales) if they are in our area, as they often need Navigators with good local knowledge for the Dog Handlers.

If available, Bristow Search and Rescue, based in Dinas Dinlle are called in to assist us from time to time, they are very useful for searching areas and moving troops from the rendezvous to the incident site, so saving a lot of time. They also airlift the casualty to Hospital, which is better for the casualty and the Team's backs, as it takes at least a party of twelve to carry a stretcher efficiently for any length of time. All Call Outs start with a pager message from the Police to the Team Leaders informing them of an incident and to phone Control for more information. The Team Leader will then ascertain whether the whole Team needs to be called out or whether a few members who are close at hand can deal with it. Very often the first reports are sketchy and a lot of fact-finding is needed before the Team is actually deployed but on average we have 15 people attend a Call Out.

Examples of activities undertaken during 2023 can be accessed from our website:<http://www.aberglaslyn-mrt.org/index.html>

Public benefit

The trustees believe that they have complied with the duties as set out in Section 17(5) of the Charities Act 2011, that is to have due regard to the public benefit guidance published by the Charity Commission.

Volunteers

As already mentioned, we are staffed by approximately 38 volunteers, who ensure that a fully staffed team is available to respond all year round. We ensure that our volunteers are adequately prepared for any eventuality through the provision of regular training sessions.

The Team members train every Monday night at 7pm at various locations, and also once a month on a Sunday. The Training is varied, and encompasses the training guidelines set by the Mountain Rescue Council of England and Wales. We also use different venues for Training purposes, so that it presents a more realistic scenario; as we have no way knowing what the next incident will entail.

Training includes at least one 1st Aid, Navigation and ropework session per month. All Team Members are encouraged to help and run Training Sessions as this benefits all. Whenever possible Team Members train with other local Rescue Teams including the Search Dogs, as this promotes good working relations and experience amongst the Teams.

FINANCIAL REVIEW

Financial position

At the 31st December 2023, the charity had general funds of £59,474.

Aberglaslyn Mountain Rescue Team

Report of the Trustees **for the Year Ended 31 December 2023**

FINANCIAL REVIEW

Principal funding sources

Aberglaslyn Mountain Rescue Team is funded almost entirely by voluntary contributions; some come by post from people who we have rescued or have been with the people that were rescued.

We also attend local shows where we have a raffle like stall with collection boxes. Car boot sales also raise money quickly but are very time consuming. Local clubs sometimes ask us to come and give them a talk about our work and experiences, for which we receive a donation and we have collection boxes in the local shops and pubs provide us with a steady supply of donations.

In addition we are also able to receive donations via a number of different ways on our website: <http://www.aberglaslyn-mrt.org/donation.html>.

Expenditure policy and objectives

Mountain Rescue teams need large amounts of specialist equipment to help them save lives, and AMRT is no different. For example, the team has four stretchers, which cost about £2,000 each. These are designed for mountain use, including lowering casualties down vertical cliffs. The team also has to have climbing equipment such as ropes, slings and karabiners, and first aid equipment ranging from bandages and splints to a Vacuum Mattress, which is a thin mattress that can be shaped to fit a casualty who's position can't be changed, such as with a suspected back injury. When the air is pumped out of the mattress it 'solidifies' and supports the whole body, enabling the casualty to be moved safely off the mountain.

AMRT has two modified pickups, as well as a Ford Transit Crew van, which can carry team members and equipment. All our vehicles are capable of carrying walking wounded and one has been adapted inside to carry a casualty on a stretcher. The four-wheel drive capability of the pickups are utilised regularly in the rugged terrain of North Wales.

Most of the team's funds go towards maintaining and replacing vital equipment and on the vehicles such as the new water rescue craft purchased during 2017.

Reserves policy

Although it is intended that future activities of the charity are to be funded by future income, the charity's reserves provide a buffer should there be any downturn in donations. The charity aims to maintain reserves of at least one year of operating costs, which is approximately £35,000 at current expenditure rates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The present constitution was adopted on 1 July 2002 and amended on 14 October 2002.

Key management remuneration

The trustees consider themselves to be the charity's only key management and as such are in charge of directing and controlling the charity as well as for running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid during the year. If any trustees' expenses or related party transactions are incurred, these will be disclosed in the notes to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chairman.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1094742

Principal address

Eisteddfa Lodge
Pentrefelin
Criccieth
Gwynedd
LL52 0PT

Aberglaslyn Mountain Rescue Team

Report of the Trustees
for the Year Ended 31 December 2023

Trustees

Mr A Leech Treasurer
Mrs N Jenkins Secretary
Mr D Evans Chairperson

Independent Examiner

Mr Iorwerth Llywelyn Williams FCA
Dunn & Ellis Cyf
Chartered Accountants
Adeilad St David's Building
Stryd Lombard Street
Porthmadog
Gwynedd
LL49 9AP

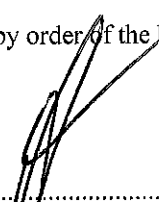
Bankers

HSBC Plc
62 Stryd Fawr
Porthmadog
Gwynedd
LL49 9LN

Accountants

Dunn & Ellis Cyf
Chartered Accountants
Adeilad St David's Building
Stryd Lombard Street
Porthmadog
Gwynedd
LL49 9AP

Approved by order of the board of trustees on 24/03/2025 and signed on its behalf by:


.....
Mr A Leech - Trustee

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

Independent examiner's report to the trustees of Aberglaslyn Mountain Rescue Team

I report to the charity trustees on my examination of the accounts of Aberglaslyn Mountain Rescue Team (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 Iorwerth Llywelyn Williams FCA
The Institute of Chartered Accountants in England and Wales

Dunn & Ellis Cyf
Chartered Accountants
Adeilad St David's Building
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Porthmadog
Gwynedd
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Date: 24/4/25

Aberglaslyn Mountain Rescue Team

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		30,862	22,281
Investment income	2	-	3
Total		30,862	22,284
 EXPENDITURE ON			
Charitable activities			
Mountain rescue		31,874	11,531
Other		5,956	6,302
Total		37,830	17,833
 NET INCOME/(EXPENDITURE)		(6,968)	4,451
 RECONCILIATION OF FUNDS			
Total funds brought forward		66,442	61,991
 TOTAL FUNDS CARRIED FORWARD		59,474	66,442
 CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

Aberglaslyn Mountain Rescue Team

Balance Sheet

31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
FIXED ASSETS			
Tangible assets	5	39,423	43,278
CURRENT ASSETS			
Debtors	6	2,592	3,916
Cash at bank		18,649	20,269
		21,241	24,185
CREDITORS			
Amounts falling due within one year	7	(1,190)	(1,021)
NET CURRENT ASSETS		20,051	23,164
TOTAL ASSETS LESS CURRENT LIABILITIES		59,474	66,442
NET ASSETS		59,474	66,442
FUNDS	8		
Unrestricted funds		59,474	66,442
TOTAL FUNDS		59,474	66,442

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr A Leech - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Consequently, these financial statements have been prepared on the assumption that the charity is able to carry on its activities as a going concern and has adopted the accruals method for recording their income and expenditure.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Fixed assets are stated at their cost prices, less accumulated depreciation and less amounts recognised in respect of impairment.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Aberglaslyn Mountain Rescue Team

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	-	3
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	22,281
Investment income	3
Total	<u>22,284</u>
 EXPENDITURE ON	
Charitable activities	
Mountain rescue	11,531
Other	6,302
Total	<u>17,833</u>
 NET INCOME	 4,451
 RECONCILIATION OF FUNDS	
Total funds brought forward	61,991
 TOTAL FUNDS CARRIED FORWARD	 <u>66,442</u>

Aberglaslyn Mountain Rescue Team**Notes to the Financial Statements - continued**
for the Year Ended 31 December 2023**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2023	25,837	12,221	51,001	5,771	94,830
Additions	-	2,100	-	-	2,100
Disposals	-	(1,500)	-	-	(1,500)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2023	25,837	12,821	51,001	5,771	95,430
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 January 2023	5,684	9,096	34,507	2,265	51,552
Charge for year	517	946	3,299	701	5,463
Eliminated on disposal	-	(1,008)	-	-	(1,008)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2023	6,201	9,034	37,806	2,966	56,007
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 December 2023	19,636	3,787	13,195	2,805	39,423
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	20,153	3,125	16,494	3,506	43,278
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
VAT	2,592	3,916
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	426	341
Other creditors	764	680
	<hr/>	<hr/>
	1,190	1,021
	<hr/>	<hr/>

8. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	66,442	(6,968)	59,474
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	66,442	(6,968)	59,474
	<hr/>	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,862	(37,830)	(6,968)
TOTAL FUNDS	<u>30,862</u>	<u>(37,830)</u>	<u>(6,968)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	61,991	4,451	66,442
TOTAL FUNDS	<u>61,991</u>	<u>4,451</u>	<u>66,442</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,284	(17,833)	4,451
TOTAL FUNDS	<u>22,284</u>	<u>(17,833)</u>	<u>4,451</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	61,991	(2,517)	59,474
TOTAL FUNDS	<u>61,991</u>	<u>(2,517)</u>	<u>59,474</u>

Aberglaslyn Mountain Rescue Team

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,146	(55,663)	(2,517)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>53,146</u>	<u>(55,663)</u>	<u>(2,517)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Aberglaslyn Mountain Rescue Team**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,862	22,281
Investment income		
Deposit account interest	-	3
Total incoming resources	30,862	22,284
EXPENDITURE		
Charitable activities		
Rent	1,674	1,550
Insurance	848	1,013
Light and heat	348	537
Telephone	900	495
Postage and stationery	201	8
Advertising	220	-
Sundries	175	56
Base operating and maintenance	2,917	1,309
Motor expenses	5,184	1,509
Repairs & renewal of equipment	17,958	3,244
Subscriptions	420	460
Travelling	-	180
	30,845	10,361
Other		
Freehold property	517	517
Plant and machinery	947	781
Motor vehicles	3,299	4,123
Computer equipment	701	877
Loss on sale of tangible fixed assets	492	4
	5,956	6,302
Support costs		
Finance		
Bank charges	85	142
Governance costs		
Independent examination fee	200	-
Legal fees	-	348
Accountancy and legal fees	744	680
	944	1,028
Total resources expended	37,830	17,833
Net (expenditure)/income	(6,968)	4,451

This page does not form part of the statutory financial statements