

## REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

for the year ended 30th June 2024 for Snow Camp – previously operating as Switch180  
incorporating both Snow Camp and Stop.Breathe.Think (a company limited by guarantee)

# ANNUAL REVIEW AND ACCOUNTS 2023-24



**SNOW  
CAMP**



Online Counselling  
for Young People.  
**Without the wait.**

SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

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FOR THE YEAR ENDED 30 JUNE 2024

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## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. 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).

#### Public Benefit

**Switch180 is the umbrella for two charitable programmes supporting young people: Snow Camp and Stop.Breathe.Think.**

The overall mission of Snow Camp and Stop.Breathe.Think is to turn young lives around through physical and mental health support.

We believe that every young person in the UK should have access to positive opportunities and support. We help those who are 21 and younger to gain the skills and tools they need to live positive and healthy lives.

For full and up to date information please see:

[www.snow-camp.org.uk](http://www.snow-camp.org.uk)  
[www.stopbreathethink.org.uk](http://www.stopbreathethink.org.uk)

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17 (5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2024

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#### OBJECTIVES AND ACTIVITIES

##### Aims, Objectives and Significant Activities

During the pandemic Stop.Breathe.Think was launched to support young people during lockdown alongside ongoing Snow Camp programmes. As a structure, Switch180 was created to ensure the smooth running of both charities under one roof.

As a youth charity at heart, Covid created an opportunity for us to help more young people. We now believe we are at the next natural stage of this journey; to enable Stop.Breathe.Think to operate as a separate charity in its own right and for Snow Camp to operate as its own charity once again. Therefore, phasing out the Switch180 structure.

Apart from a shared focus on young people, Snow Camp and Stop.Breathe.Think deliver very different missions, both hugely important in their own right but separate in scope, scale and outcomes. It is important that they are now recognised independently and for each charity to fundraise, communicate and be administered individually.

From 1st July 2024, Stop.Breathe.Think was listed on the Register of Charities with the Registered Charity Number 1206068.

We feel hugely positive and excited about the road ahead. We have created two life changing charities, each delivering fantastic support and with the potential to positively impact the lives of thousands of young people over the coming years.



## SNOW CAMP

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2024



## Snow Camp

### Our Mission

Our mission is to turn young lives around through the power of snowsports, combined with engaging opportunities, positive relationships, and life-changing progression.

### Our Vision

Our vision is for snowsports to be available to all and for young people to achieve their full potential through positive opportunities.

### Our Objectives

**DEVELOP** life skills through learning to ski or snowboard, building resilience, perseverance and determination whilst overcoming fear and instantaneously gaining a sense of achievement.

**TEACH** young people the skills they need and raise their aspirations through new qualifications, vocational training, employment opportunities and apprenticeships on our programmes.

**SUPPORT** positive mental health and wellbeing by providing advice and support, workshops and 1 to 1 counselling sessions on all our programmes.

**CONNECT** young people from a diverse range of backgrounds and communities, enabling them to build friendships and experience inclusivity.

**IMPROVE** accessibility and participation in snowsports to promote equality and inclusivity.

**INSPIRE** young people through opportunities to experience new mountain environments to widen their horizons and achieve long-lasting inspirational impact.



**SNOW CAMP****REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH JUNE 2024****Our Programmes**

**FIRST TRACKS** 2-day introduction to skiing and snowboarding with classroom-based life skills sessions focusing on resilience, responsibility, confidence and overcoming fears. Young people gain an accredited Snowsport England Snow Life Award.

**GRADUATE** 5 weekends of snowsports training with life skills sessions focusing on career opportunities. Representatives from the industry, our patrons and Youth Forum all give inspiring talks. Young people gain an ASDAN certificate in Sport and Fitness and also take part in mental health and wellbeing workshops from this stage onwards with access to 1-1 counselling throughout.

**EXCEL** 10 weeks of snowsports development and instructor training with British Association of Snowsports Instructors (BASI), including a weeklong residential in a European ski resort. Alongside advanced snowsports training the young people gain their First Aid, Safeguarding and Mental Health Awareness qualifications.

Once the young people complete Excel the following pathways become available:

**VOLUNTEER** Once the young people complete their instructor training, they become our ambassadors as youth instructors on our programmes, teaching the next cohort of young people. We know young people are more likely to engage with our activities if their peers are a key component of their training. Not only is this empowering for them, but it's also inspirational for the new young people. Many young people will know these young instructors from their neighbourhoods and youth organisations showing them what they themselves could achieve in just one year. It's through these positive relationships that we're able to get feedback from, listen to and respond to the young people we're supporting.

**APPRENTICESHIP** young people are provided with full time employment for 1 year at Snow Camp which incorporates placements with snowsports industry partners alongside an NVQ Standard in Community Activator Coach or an SVQ in Sports Coaching and BASI Level 1 Instructor qualification. Our apprentices deliver First Tracks, Graduate and Excel alongside our youth volunteers with our Programme Managers supporting. Apprentices take part in mental health workshops and have access to 1-1 counselling sessions. We also offer mental health training opportunities including a Level 1 Introduction to Counselling Skills qualification.

**YOUTH FORUM** a community for young people who have completed our courses as well as for those who are currently enrolled. The Youth Forum ensures Snow Camp is youth led by providing co-productive opportunities for young people to work alongside our staff and apprentices as youth volunteers in each region. There are regional meet ups as well as one national Youth Board.

**Significant activities**

2023/24 was a landmark year for Snow Camp - our 20th anniversary year as a national snowsports charity! We engaged 860 young people nationally and built new partnerships with 60 youth organisations. Each young person, from London, the Midlands, the North-West and Scotland were referred to us by their youth worker as needing an engaging opportunity to build positive relationships and life-changing progression.

We engaged and maintained a positive involvement with each young person through our youth-led journey of accredited programmes, delivered in new environments, where they could thrive. Over the course of the year, 990 qualifications were gained, 3,164 volunteer hours took place over the year - more than any previous year - and 78 young people and our 8 Apprentices attended the 2023/24 Excel residential to Andorra, a life-changing week and first experience of the real mountains.

We were also the proud winners of the Social Justice Apprentice Employer of the Year at the South East National Apprenticeship Awards. We were honoured to attend the awards ceremony and be recognised alongside many other fantastic organisations committed to supporting people into and through apprenticeships who are under-represented.

## SNOW CAMP

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2024



#### Our Young People

Snow Camp are committed to reaching young people who would not otherwise experience the lifelong benefits of snowsports. With our life skills and wellbeing support, they are learning more than a new sport. We delivered 277 life skills workshops, showing young people how perseverance, overcoming fear and setting goals on the slopes can also be applied to every area of their lives.

53% of young people attending Snow Camp were female, outnumbering boys for the first time in our history.

18% of our young people attended Snow Camp with a disability.

44% were from black and diverse ethnic communities.

1 in 5 were young carers

#### Mental Health and Well-Being

Snow Camp supports positive mental health and wellbeing by providing advice and support, workshops and 1 to 1 counselling sessions on all our programmes.

Support from our Wellbeing Managers is always available through tough times. 841 young people accessed Snow Camp's mental wellbeing support, through free 1:1 counselling sessions, group wellbeing sessions focussing on mindfulness and coping strategies and live workshops delivered at each programme stage. For many young people, this support's been truly invaluable over the past 12 months.

95% of young people on our programmes agreed that they have learnt new coping strategies and where these can help in their daily lives and with their mental health.

95% said they have a better understanding of well-being and have gained the skills and strategies to look after their own mental health.

#### Education

One of Snow Camp's aims is to teach young people the skills they need and raise their aspirations through new qualifications, vocational training, employment opportunities and apprenticeships on our programmes. This year, on Snow Camp programmes:

177 young people achieved an ASDAN Certificate in Sport and Fitness.

78 young people achieved certificates in First Aid and Safeguarding.

51 young people achieved their BASI Foundation Instructor Certificates.

Our apprentices achieved a certificate in Level 1 Counselling Skills, an SVQ/NVQ in Sports Coaching and Level 1 BASI Instructing qualifications.

25 Snowsports industry work placements took place, provided through our industry partners.

80% of young people go on to positive destinations after Snow Camp including paid employment, apprenticeships and further education.

100% of young people said they are confident in setting achievable goals for themselves since participating in Snow Camp.

**"I have been through so much recently, but Snow Camp has offered an escape from that. Being part of Snow Camp is about learning what you can do, the things you can reach, and making new friends. I could go around the world with this potentially. I'm going to stick at this and not give up on things like I have in the past"** Tieran, Scotland

**SNOW CAMP****REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH JUNE 2024****Fundraising Events**

We couldn't have carried out the vital work explained above without our incredible supporters. From ski challenges to runners and hikers, this is just how some people across the country helped us to fundraise in the last year. Thank you all so much!

**20 Year Anniversary Ball**

In October 2023, the stunning 'Underglobe' on London's South Bank welcomed over 300 guests, supporters and young people at a very special evening celebrating 20 years of youth charity Snow Camp. Hosted by our wonderful patrons Chemmy Alcott and Graham Bell, the evening was one to remember. A staggering £100,000 was raised thanks to the huge generosity of our supporters who kindly bid, donated, pledged and stood up in support of Snow Camp's work with young people.

**Knight Frank Charity Day**

On Friday 6th October, Snow Camp were delighted to host a corporate Charity Day for 50 colleagues from Knight Frank, with special appearances from British ski cross athlete Ollie Davis, British alpine ski racer Charlie Raposo, and Snow Camp Patron and international freeskiier Warren Smith. Hosted at The Snow Centre, Hemel Hempstead, representatives from across Knight Frank's business came together to support Snow Camp, raising more than £15,000 whilst enjoying a full day of snowsports action, with lessons and tips from Ollie, Charlie and Warren thrown in, supported by Snow Camp young people Darnel, Sophia, Jay Jay, Alice and Milky.

**2024 Inter-Livery Ski Championships**

On the 24th - 27th January 2024, team Snow Camp were back in Morzine for the annual Inter-Livery Ski Championships (ILSC), where we were delighted to once again be the official charity partner for this fantastic event. Snow Camp were delivering a Team Triathlon on the opening day of the Championships; an incredible 116 participants took part, 29 teams of 4 in total - made up of Livery Company skiers, guests and sponsors. There was a fantastic atmosphere throughout the day as teams took on the Giant Slalom, followed by a Biathlon, followed by a Snow Shoe Hike, scoring points for their times in each element. The event raised over £57,000!

**2024 AJ Bell 3 Valley Rally**

Back by popular demand, the AJ Bell 3 Valley Rally for Snow Camp returned to Val Thorens for its second edition in April 2024, with 18 incredible teams taking on 6 epic snowsport challenges over 2 non-stop days whilst fundraising to support Snow Camp's life-changing across the UK. Day 1 of the event started with a spectacular Le Mans start, sending all 72 participants off on their opening ski orienteering challenge. Over the course of the next 2 days teams each then undertook a team biathlon, a snow shoe hike, a team distance challenge, a duel parallel slalom and attempted the longest zip wire in the alps to complete their challenge. The event raised over £250,000 for Snow Camp!





**STOP.BREATHE.THINK**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH JUNE 2024**



## Stop.Breathe.Think

### **Our Mission**

Our mission is to support children and young people's mental health nationally by making personalised counselling accessible, available and affordable.

### **Our Vision**

Our vision is for every child and young person to have someone to talk to. Without barriers, without stigma and without the wait.

### **Our Objectives**

**BUILD** a better tomorrow for children and young people.

**ENGAGE** children and young people to access counselling through a personalised and youth-centred approach.

**PROVIDE** professional and friendly safe spaces online for children and young people to talk and be heard.

**EMPOWER** children and young people with the skills and strategies to manage challenges and live happy and healthy lives.

**CONNECT** the social care, healthcare and education sectors with our service to provide better mental health support nationally.

**ENSURE** a common language to share outcomes across sectors supporting children and young people.



## STOP.BREATHE.THINK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2024

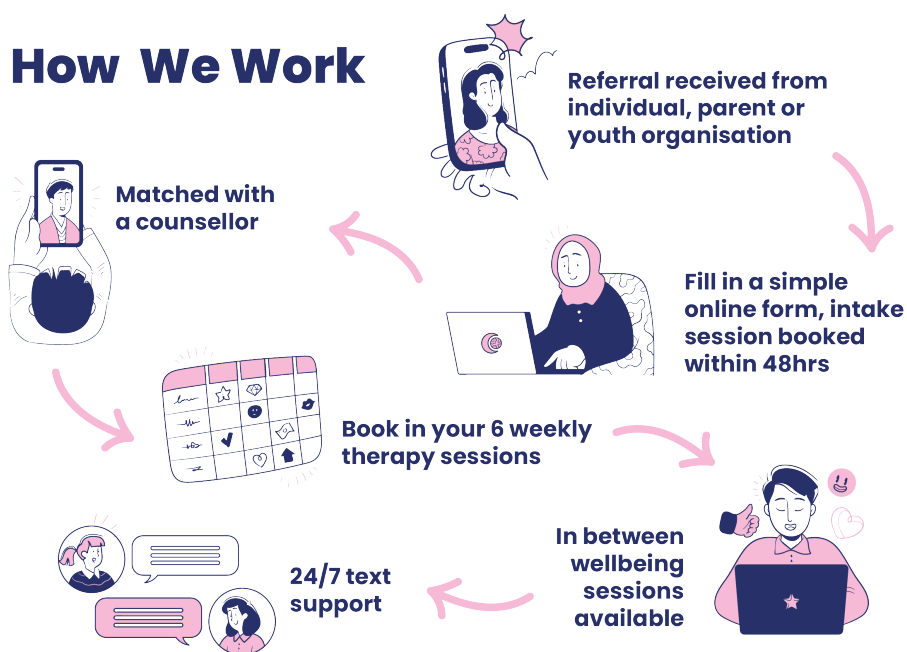


#### Our Service

In November 2020, we launched Stop.Breathe.Think in response to the Covid-19 pandemic. Our unique mental health service offers accessible counselling sessions and support to any young person who would like to talk. There are no wait times and young people are matched with counsellors who specialise in their needs. We're able to ensure that young people can get the right, targeted support they need now.

Our work across 2023/24 highlighted the growing and urgent need for greater access to mental health support for children and young people across the country. To date, Stop.Breathe.Think has been able to:

- Support 3,571 children and young people
- Partner with 150 children and youth organisations
- Deliver 22,672 therapy sessions
- Support over 1,200 young people via our 24-hour text service in partnership with Shout.



#### Significant activities

This year, 526 children and young people received counselling with Stop.Breathe.Think.

60% were female, 37% male and 3% non-binary. 24% were neurodivergent including those with autism, ADHD, OCD, dyspraxia, dyslexia, dyscalculia, DLD, Tourette's & more and 7% were reached from the LGBTQIA+ community.

49% of children and young people lived in Indices of Multiple Deprivation (IMD) 1-4, with a further 35% living in areas 5-8. We are also proud to have supported a diverse cohort of young people from across the country.

We have also put actions in place to ensure we're reaching the young people who need us the most and who would otherwise be unable to access support. We continued with our means tested model for self and parent referrals to gain instant access to the service completely free of charge and built partnerships with schools and youth organisations across the country to provide counselling to those struggling with adverse childhood experiences.

## STOP.BREATHE.THINK

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2024



Our partnerships enabled us to reach and support children and young people who might be affected by the stigma of mental health in their communities, social or economic pressures, or would struggle to access a GP and get on a conventional NHS waiting list. We also reached the children and young people who needed our support new social media campaigns.

17% of referrals came were through our Social Media campaigns  
36% were referred through 54 of our partner organisations  
46% were self-referrals or made by a parent or guardian

92% of children and young people said they had improved mental health thanks to Stop.Breathe.Think

**"Thank you for helping my son it's been a very hard 3 years of trying to get him help, finally he has had some. Thank you very much for helping it may not be long but it's something no one else has done, thank you so, so much you have been amazing with him, thank you."** Parent

Our counsellors said that 93% of service users had made progress and moved on positively with their mental health and wellbeing.

**"I found it tough talking to a stranger, but my counsellor was easy to talk to. She made me feel comfortable and I was able to talk about what was on my mind."** Annie, 16

## Fundraising Events

### Swiss Life Asset Managers UK

Stop.Breathe.Think enjoyed its very first corporate event during mental health awareness week, with an evening of stirring speakers, auctions, impromptu ski lessons and a wonderful dinner, all put together by Swiss Life Asset Managers UK. In just a few hours, Stop.Breathe.Think and a room of amazing new supporters raised an incredible £28,000 to support children and young people across the UK in need of mental health support.



## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2024

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#### STRATEGIC REPORT

##### Financial position

The year ended 30th June 2024 recorded net income over expenditure of £25,226. Total reserves, now stand at £1,220,108 (see policy below). A designated fund of £172,532 (see note 16) was allocated for the expansion of Snow Camp programmes over the coming years, leaving £1,047,576 total unrestricted reserves. By comparison, the previous period ended 30th June 2023 recorded net expenditure over income of £95,285, with total reserves being £1,194,882.

Total income for the year ended 30th June 2024 amounted to £1,477,842 compared to £1,441,911 in the previous period. A breakdown of grants received is shown in Note 2 to the accounts. Total expenditure for the year ended 30th June 2024 amounted to £1,459,948 compared to £1,353,193 in the previous period.

In line with SORP (FRS102), expenditure is analysed into two main categories; charitable activities and raising funds for the charity with the 'charitable ratio' being calculated as 'charitable activities expenditure' as a fraction of 'total expenditure'. In the year ended 30th June 2024 £1,300,833 of expenditure relates to charitable activities, and £159,115 to raising funds for the charity, a 'charitable ratio' of 88%. By comparison, in the year ended 30th June 2023, £1,161,655 related to charitable activities and £191,538 to raising funds for the charity. The charitable ratio for the previous year was 86%.

##### Snow Camp

Total income for the year ended 30th June 2024 amounted to £1,152,559 for Snow Camp which includes the 2022-23 Designated Reserve Fund of £175,123 following the very successful AJ Bell 3 Valley Rally fundraising event celebrating our 20<sup>th</sup> year. Total expenditure for the year ended 30th June 2024 amounted to £1,018,535. By comparison, total income for the year ended 30th June 2023 amounted to £1,009,836 and total expenditure amounted to £921,179.

##### Stop.Breathe.Think

Total income for the year ended 30th June 2024 amounted to £325,283 for Stop.Breathe.Think. Total expenditure for the year amounted to £325,383 on service delivery and £116,030 on the transfer of a Designated Reserve in preparation for the transition to its own entity on 1st July 2024, totalling £441,413 for the year ended 30th June 2024. By comparison, total income for the year ended 30th June 2023 amounted to £432,075 and total expenditure amounted to £432,014.

##### Reserves policy

We are committed to using our resources in pursuit of our charitable objectives. We are also committed to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future. Our Reserves Policy seeks to balance these priorities by aiming to hold a level of General Reserves based on the planned expenditure and for any uncertainties for the year.

Our net income over expenditure ended at £25,226. Total unrestricted reserves, now stand at £1,047,576. A designated fund of £172,532 (see note 16) was allocated for the expansion of Snow Camp programmes over the coming years. The trustees are committed to maintaining our general reserves policy to a goal of 9-12 months, in order to ensure the sustainability and growth of the charities going forward. (See note 16).

**Snow Camp** expenditure requirements for 2024/25 are expected to be £1,100,000 to support up to 1,000 young people. With an unrestricted reserve fund of £1,047,576 and designated fund of £172,532 to ensure the sustainability and development of the charity going forward. (See note 16).

**Stop.Breathe.Think** planned expenditure for 2024/25 of £400,000 will ensure more than 800 children and young people are supported. As all funds were set aside at the year-end for transfer to the new charity, a designated creditor of £220,235 was set up to ensure a reserve is in place as the charity operates independently from July 1st 2024.

##### Going concern

The Trustees are pleased to acknowledge that current reserves satisfy our reserves policy and are sufficient to cover forthcoming commitments for both charities going forward. The level of reserves will continue to be monitored quarterly at both Snow Camp and Stop.Breathe.Think Trustee meetings, and appropriate action will be taken if reserves fall outside the desired range. The Trustees therefore consider the charity to be a going concern.



## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2024

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### Recruitment and appointment of new trustees

Procedures have been established for recruiting and supporting trustees. When areas are identified for which, additional trustees would be helpful, an open recruitment process is scheduled, utilising wide and inclusive search methods such as advertising and networking with other charities. In addition, Board members and the Director use their own networks to encourage suitable people to come forward. An induction and the provision of any required training ensures that new trustees are aware of their responsibilities and enables them to learn about Switch180 in a structured way so that from the start they understand the charity's objectives. All trustees identify their training needs annually and measures are taken as necessary to ensure that these needs are met.

##### Organisational structure

Switch180 (formerly Snow Camp and now re-registered as Snow Camp as of 25 July 2024) is a registered charity and a company limited by guarantee. It was incorporated on 13th October 2003 and registered as a charity (with the Charity Commission for England and Wales) on 4th December 2003.

Snow Camp was registered as a charity with the Office of the Scottish Charity Regulator (OSCR) on 6th August 2012, (Charity Number SC043344).

The charity was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association.

##### Decision-making

The Board of Trustees meets at least three times each year to discuss and review planning, development, financial and administrative matters and more frequently as required. The quorum for decision-making of the board can be no less than three Trustees.

##### Management

While the Board of Trustees and Founding Director set company policy and strategy, day to day management of the organisation is delegated to the Senior Management Team: Founding Director, Dan Charlish, Operations Director, Lara Kinnear, Development Director, Rachel Cruz and Programme Director, Matt Conroy who take overall responsibility for ensuring the effective management and forward planning of Switch180 in line with decisions of the board and the current business plan.

##### Key management remuneration

The remuneration of the staff, including key management, is reviewed annually by the full board.

##### Risk management

The trustees have carried out a review of the major risks to which the charity is exposed and considers that systems are in place to mitigate the risks. The major risks are assessed annually by the trustees, taking into consideration factors, external risks and the effects of legislation.

The major risks identified are:

- Over reliance on key funders
- Adequate and appropriate spread of skills across the trustees.

The systems and procedures in place to mitigate these risks include maintaining fee reserves at an appropriate level, regular/early funding updates, seeking to broaden funder base, effective governance, and continual assessment of risks with appropriate action being taken when they are identified.

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2024

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#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

04929970 (England and Wales)

##### Registered Charity number

1101030 (England and Wales)

##### Registered office

306a Portland Road  
Hove  
East Sussex  
BN3 5LP

##### Trustees

D Ian Brown  
D A De Terville  
A E Grant (resigned 31/12/2024)  
Ms C Pearson (resigned 31/12/2024)  
Ms A C Stuart Taylor  
Ms J G Brown  
A Barrow  
Ms F Alassan (resigned 2/7/2024)

##### Senior Statutory Auditor

Shona Wardrop C.A.

##### Auditors

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

##### Scottish Charity Registration

The charity is also registered as a charity in Scotland, number SC043344.

##### Bankers

HSBC  
154 Clapham High Street  
Clapham  
London  
SW4 7UQ

Metro Bank  
One Southampton Row  
London  
WC1B 5HA

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Snow Camp for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH JUNE 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements 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 that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 March 2025 and signed on the board's behalf by:

Ian Brown  
.....  
D Ian Brown - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

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### Opinion

We have audited the financial statements of Snow Camp (the 'charitable company') for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### Basis for opinion

We have been appointed as auditor under section 44 (1)c of the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations (as amended) and under the Companies Act 2006 and report to you under those Acts and relevant regulations.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

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### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

### We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- carried out substantive testing on income and expenditure
- re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees as a body in accordance with section 44(1) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, and the charitable company's trustees as a body for our audit work, for this report, or for the opinions we have formed.

*Shona Wardrop*

Shona Wardrop C.A. (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

18 March 2025

Date: .....

**SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 JUNE 2024**

					2024	2023
	Notes	Unrestricted funds £	Designated fund - SBT £	Restricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	754,388	305,879	190,455	1,250,722	1,276,144
<b>Charitable activities</b>	5					
Charitable Activities		129,483	19,403	-	148,886	163,873
Other trading activities	3	75,470	-	-	75,470	-
Investment income	4	2,763	1	-	2,764	1,894
<b>Total</b>		<u>962,104</u>	<u>325,283</u>	<u>190,455</u>	<u>1,477,842</u>	<u>1,441,911</u>
<b>EXPENDITURE ON</b>						
Raising funds		149,109	10,006	-	159,115	191,538
<b>Charitable activities</b>	6					
Donation of fund to SBT		-	116,130	-	116,130	-
Charitable Activities		<u>678,971</u>	<u>315,277</u>	<u>190,455</u>	<u>1,184,703</u>	<u>1,161,655</u>
<b>Total</b>		<u>828,080</u>	<u>441,413</u>	<u>190,455</u>	<u>1,459,948</u>	<u>1,353,193</u>
Net gains on investments		<u>7,332</u>	<u>-</u>	<u>-</u>	<u>7,332</u>	<u>6,567</u>
<b>NET INCOME/(EXPENDITURE)</b>		141,356	(116,130)	-	25,226	95,285
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>1,078,752</u>	<u>116,130</u>	<u>-</u>	<u>1,194,882</u>	<u>1,099,597</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,220,108</u>	<u>-</u>	<u>-</u>	<u>1,220,108</u>	<u>1,194,882</u>

The column headed “Designated Fund – SBT” represents the de-merged element of the activities of Stop. Breathe.Think which previously operated within Switch 180 (now known as Snow Camp)  
The notes form part of these financial statements

**SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180**  
**REGISTERED NUMBER: 04929970**

**BALANCE SHEET**  
**30 JUNE 2024**

					2024	2023
	Notes	Unrestricted funds £	Designated fund - SBT reserves £	Restricted funds £	Total funds £	Total funds £
<b>CURRENT ASSETS</b>						
Debtors	12	73,376	-	-	73,376	45,900
Investments	13	75,392	-	-	75,392	66,224
Cash at bank		<u>1,143,075</u>	<u>220,235</u>	<u>-</u>	<u>1,363,310</u>	<u>1,335,325</u>
		1,291,843	220,235	-	1,512,078	1,447,449
<b>CREDITORS</b>						
Amounts falling due within one year	14	(71,735)	(220,235)	-	(291,970)	(252,567)
		<u>1,220,108</u>	<u>-</u>	<u>-</u>	<u>1,220,108</u>	<u>1,194,882</u>
<b>NET CURRENT ASSETS</b>						
		<u>1,220,108</u>	<u>-</u>	<u>-</u>	<u>1,220,108</u>	<u>1,194,882</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>1,220,108</u>	<u>-</u>	<u>-</u>	<u>1,220,108</u>	<u>1,194,882</u>
<b>NET ASSETS</b>						
		<u><u>1,220,108</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,220,108</u></u>	<u><u>1,194,882</u></u>
<b>FUNDS</b>						
Unrestricted funds:	16					
General fund					1,047,576	903,630
Designated fund - 3 Valley Rally income					172,532	175,123
Designated fund - Stop.Breathe.Think reserves					<u>-</u>	<u>116,129</u>
					<u>1,220,108</u>	<u>1,194,882</u>
<b>TOTAL FUNDS</b>						
					<u><u>1,220,108</u></u>	<u><u>1,194,882</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 March 2025 and were signed on its behalf by:

*Ian Brown*

D Ian Brown - Trustee



## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>25,221</u>	<u>162,652</u>
Net cash provided by operating activities		<u>25,221</u>	<u>162,652</u>
<b>Cash flows from investing activities</b>			
Interest received		1,323	1,894
Dividends received		<u>1,441</u>	<u>532</u>
Net cash provided by investing activities		<u>2,764</u>	<u>2,426</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		27,985	165,078
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,335,325</u>	<u>1,170,247</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>1,363,310</u></u>	<u><u>1,335,325</u></u>

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2024

## 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	25,226	95,285
Adjustments for:		
Movement on investments	(9,168)	(8,075)
Interest received	(1,323)	(1,894)
Dividends received	(1,441)	(532)
Increase in debtors	(27,476)	(20,713)
Increase in creditors	<u>39,403</u>	<u>98,581</u>
Net cash provided by operations	<u>25,221</u>	<u>162,652</u>

## 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/7/23 £	Cash flow £	At 30/6/24 £
Net cash			
Cash at bank	<u>1,335,325</u>	<u>27,985</u>	<u>1,363,310</u>
	<u>1,335,325</u>	<u>27,985</u>	<u>1,363,310</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>66,224</u>	<u>9,168</u>	<u>75,392</u>
	<u>66,224</u>	<u>9,168</u>	<u>75,392</u>
Total	<u>1,401,549</u>	<u>37,153</u>	<u>1,438,702</u>

**SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which meets the definition of 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity, and are rounded to the nearest £1.

**Going Concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and on that basis the charity is considered to be a going concern.

**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.

**Grants**

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset.

Where grants are received during the year under review but relate to a later period, and there are conditions that need to be met, the amount is deferred under Grants in Advance in the Balance Sheet.

**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.

**Investments**

Investments are a form of basic financial instrument and comprise investments in quoted equity instruments which are initially recognised at their transaction value and are subsequently measured at their fair value as at the balance sheet date. Changes in fair value are recognised in the Statement of Financial Activities. Quoted stocks and shares are included in the Balance Sheet at the current market price quoted on a recognised stock exchange as at the reporting date.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024**

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**1. ACCOUNTING POLICIES - continued****Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees for expenditure on its objects or appropriated to reserves for internally designated purposes.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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.

**Pensions**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

**Financial instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

**Financial Assets**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**Financial Liabilities**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024

## 2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	221,824	622,078
Grants	632,973	401,000
Activities for generating fund	<u>395,925</u>	<u>253,066</u>
	<u>1,250,722</u>	<u>1,276,144</u>

## Donations received comprise:

	2024	2023
	£	£
Gompels Healthcare Ltd		500,000
Knight Frank	17,745	-
A J Bell Trust	85,000	-
British Airways	-	31,739
Delancey	-	10,000
Snowcentre Ltd.	10,000	-
Idea Consult Ltd	15,000	-
Ski Safari	40,000	-
Beaumier Hotel	5,570	-
Maison Sport	5,000	-
Amer Sports UK Ltd	15,000	-
Miscellaneous donations including Gift Aid	<u>28,509</u>	<u>80,339</u>
	<u>221,824</u>	<u>622,078</u>

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024

## 2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2024	2023
	£	£
The Samworth Foundation	10,000	-
Sterry Family Foundation	-	4,000
Webster Charitable Trust	20,000	15,000
Mickel Foundation	5,000	-
Underwood Trust	25,000	-
Ernest Kleinwort Charitable Trust	10,000	-
Other Grants	1,000	-
John Lyon's Charity	35,000	-
Anand & Sethi Family Trust	1,000	-
Underwood Trust	-	25,000
I.G.Y Foundation	200,000	200,000
London Youth	-	1,000
Kaluma Travel	-	2,000
Ned's Fund	5,692	-
A J Bell Trust	215,000	89,000
Dandia Trust	-	2,000
Norton Rose Fulbright Fund	15,000	-
Team Archie	-	10,000
National Lottery Reaching Communities	-	25,000
Goldman Sachs Gives	10,000	10,000
Tallow Chandlers Company	4,000	4,000
Cam and Bear Fund	-	4,000
Kusuma Trust	-	10,000
The Big Give	10,000	-
Sashton Family Foundation	15,018	-
Schreier Foundation	2,500	-
Cheshire Community Foundation	17,500	-
Liverpool Charity and Voluntary Services	1,063	-
The Hospital Saturday Fund	2,000	-
David Riddell Foundation	15,000	-
Channel Training	3,000	-
Britford Bridge Trust	10,000	-
Alpkit Foundation	200	-
	<u>632,973</u>	<u>401,000</u>

Income received in the current year, but deferred until 2024/25

	2024	2023
	£	£
<b>Grants</b>		
A J Bell Trust	-	115,000
Sashton Family Foundation and Big Give	-	25,018
Ernest Kleinwort Charitable Trust	-	10,000
Norton Rose Fulbright Fund	-	10,000
Knight Frank	-	5,000
Sterry Family Foundation	4,000	-
Drapers Charitable Fund	3,000	-
Dandia Foundation	2,000	-
David Wilson Foundation	2,376	-

continued...

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024

## 2. DONATIONS AND LEGACIES - continued

Heart of England	6,274	-
Fundraising	10,369	27,953
Fee Income	<u>9,062</u>	<u>17,105</u>
	<u>37,081</u>	<u>222,342</u>

## 3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sponsorships	<u>75,470</u>	<u>-</u>

## 4. INVESTMENT INCOME

	2024	2023
	£	£
Dividends	1,441	1,362
Deposit account interest	<u>1,323</u>	<u>532</u>
	<u>2,764</u>	<u>1,894</u>

## 5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Fee income - SLA's	<u>148,886</u>	<u>163,873</u>

## 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	<u>503,781</u>	<u>797,052</u>	<u>1,300,833</u>

## 7. SUPPORT COSTS

	Management
	£
Charitable Activities	<u>797,052</u>

**SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024****8. NET INCOME/(EXPENDITURE)**

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

	2024	2023
	£	£
Auditor's fee - audit services	6,240	5,090
Auditor's fee - non-audit services	1,200	1,150
Operating lease rentals	<u>19,725</u>	<u>27,804</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**10. STAFF COSTS**

	2024	2023
	£	£
Salaries	605,881	533,009
Employer's National Insurance	44,702	42,129
Employer's pension contributions	<u>19,506</u>	<u>19,553</u>
	<u>670,089</u>	<u>594,691</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	<u>26</u>	<u>26</u>
Average		

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	-	1
£70,001 - £80,000	<u>1</u>	<u>-</u>
	<u>1</u>	<u>1</u>

Key management personnel remuneration, being the Trustees and the CEO and comprising gross pay, employers' National Insurance and Employers' pension contributions) amounted to £87,365 (2023: £78,737).



## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated fund - SBT reserves £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	1,018,144	-	258,000	1,276,144
<b>Charitable activities</b>				
Charitable Activities	163,873	-	-	163,873
Investment income	<u>1,894</u>	<u>-</u>	<u>-</u>	<u>1,894</u>
<b>Total</b>	<u>1,183,911</u>	<u>-</u>	<u>258,000</u>	<u>1,441,911</u>
<b>EXPENDITURE ON</b>				
Raising funds	191,538	-	-	191,538
<b>Charitable activities</b>				
Charitable Activities	<u>903,655</u>	<u>-</u>	<u>258,000</u>	<u>1,161,655</u>
<b>Total</b>	<u>1,095,193</u>	<u>-</u>	<u>258,000</u>	<u>1,353,193</u>
Net gains on investments	<u>6,567</u>	<u>-</u>	<u>-</u>	<u>6,567</u>
<b>NET INCOME</b>	95,285	-	-	95,285
<b>Transfers between funds</b>	<u>(116,129)</u>	<u>116,129</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	(20,844)	116,129	-	95,285
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>1,099,597</u>	<u>-</u>	<u>-</u>	<u>1,099,597</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,078,753</u>	<u>116,129</u>	<u>-</u>	<u>1,194,882</u>

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	35,076	11,655
Other debtors	5,600	5,600
Prepayments and accrued income	<u>32,700</u>	<u>28,645</u>
	<u>73,376</u>	<u>45,900</u>

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024

## 13. CURRENT ASSET INVESTMENTS

	2024 £	2023 £
Value at 1 July 2023	66,224	58,149
Dividends and interest	1,878	1,550
Charges	(42)	(42)
Change in value	<u>7,332</u>	<u>6,567</u>
Value at 30 June 2024	<u>75,392</u>	<u>66,224</u>
Being	47,563	40,231
Listed Investments	<u>27,829</u>	<u>25,993</u>
Cash	<u>75,392</u>	<u>66,224</u>
Value at date of donation	<u>61,021</u>	<u>61,021</u>

## 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	18,119	-
Social security and other taxes	-	9,415
Other creditors	230,529	8,377
Accruals and deferred income	<u>43,322</u>	<u>234,775</u>
	<u>291,970</u>	<u>252,567</u>

## 15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	17,000	17,000
Between one and five years	<u>24,083</u>	<u>41,083</u>
	<u>41,083</u>	<u>58,083</u>

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024

## 16. MOVEMENT IN FUNDS

	At 1/7/23 £	Net movement in funds £	At 30/6/24 £
<b>Unrestricted funds</b>			
General fund	903,630	143,946	1,047,576
Designated fund - 3 Valley Rally income	175,122	(2,590)	172,532
Designated fund - Stop.Breathe.Think reserves	<u>116,130</u>	<u>(116,130)</u>	<u>-</u>
	<u>1,194,882</u>	<u>25,226</u>	<u>1,220,108</u>
<b>TOTAL FUNDS</b>	<u>1,194,882</u>	<u>25,226</u>	<u>1,220,108</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	789,572	(652,958)	7,332	143,946
Designated fund - 3 Valley Rally income	172,532	(175,122)	-	(2,590)
Designated fund - Stop.Breathe.Think reserves	<u>325,283</u>	<u>(441,413)</u>	<u>-</u>	<u>(116,130)</u>
	1,287,387	(1,269,493)	7,332	25,226
<b>Restricted funds</b>				
Webster Charitable Trust	20,000	(20,000)	-	-
Mickel Foundation	5,000	(5,000)	-	-
John Lyon's Charity	35,000	(35,000)	-	-
Anand & Sethi Family Trust	1,000	(1,000)	-	-
Tallow Chandlers Company	4,000	(4,000)	-	-
Sashton Family Trust	5,000	(5,000)	-	-
Cheshire Community Foundation	2,500	(2,500)	-	-
Liverpool Charity and Voluntary Services	1,063	(1,063)	-	-
Channel Training	1,000	(1,000)	-	-
Alpkit Foundation	200	(200)	-	-
Ned's Fund	5,692	(5,692)	-	-
A J Bell	85,000	(85,000)	-	-
Snowcentre Ltd.	10,000	(10,000)	-	-
Idea Consult Ltd	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
	<u>190,455</u>	<u>(190,455)</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>1,477,842</u>	<u>(1,459,948)</u>	<u>7,332</u>	<u>25,226</u>

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024

## 16. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/7/22 £	Net movement in funds £	Transfers between funds £	At 30/6/23 £
<b>Unrestricted funds</b>				
General fund	1,099,597	(79,838)	(116,129)	903,630
Designated fund - 3 Valley Rally income	-	175,123	-	175,123
Designated fund - Stop.Breathe.Think reserves	-	-	116,129	116,129
	<u>1,099,597</u>	<u>95,285</u>	<u>-</u>	<u>1,194,882</u>
<b>TOTAL FUNDS</b>	<u>1,099,597</u>	<u>95,285</u>	<u>-</u>	<u>1,194,882</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,008,788	(1,095,193)	6,567	(79,838)
Designated fund - 3 Valley Rally income	<u>175,123</u>	<u>-</u>	<u>-</u>	<u>175,123</u>
	1,183,911	(1,095,193)	6,567	95,285
<b>Restricted funds</b>				
Webster Charitable Trust	15,000	(15,000)	-	-
National Lottery Reaching Communities	25,000	(25,000)	-	-
I.G.Y. Foundation	200,000	(200,000)	-	-
Tallow Chandlers Company	4,000	(4,000)	-	-
Cam and Bear Fund	4,000	(4,000)	-	-
Kusuma Trust	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
	<u>258,000</u>	<u>(258,000)</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>1,441,911</u>	<u>(1,353,193)</u>	<u>6,567</u>	<u>95,285</u>

**Designated Funds**

Stop.Breathe.Think (SBT) is reserves belonging exclusively to this activity. At 30 June 2024 SBT brought forward reserves were reallocated to the designated creditor balance on the balance sheet in preparation for the entity beginning to function separately from 1 July 2024. The reserves will be transferred or made available to SBT to support its activities in its first year.

3 Valley Rally is income recognised in 2022/23 for projects in 2023/24.

**SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024**

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**Restricted Funds**

Restricted funding and the projects that they support are as follows:

**16. MOVEMENT IN FUNDS - continued**

**Webster Charitable Trust** - Snow Camp Scotland

**Mickel Foundation** - Snow Camp Scotland

**John Lyon's Charity** - Snow Camp London

**Anand & Sethi Family Trust** - Snow Camp London

**Tallow Chandlers Company** - Snow Camp London

**Sashton Family Trust** - Snow Camp Programmes

**Cheshire Community Foundation** - Snow Camp North West

**Liverpool Charity and Voluntary Services** - Snow Camp North West

**Channel Training** - Snow Camp Apprenticeship Programme

**Alpkit Foundation** - Snow Camp Programmes

**Ned's Fund** - Snow Camp Apprenticeship Programme

**A J Bell** - Snow Camp North West

**Snow Centre** - Snow Camp Programmes

**Idea Consult Ltd** - Snow Camp Programmes

**National Lottery Reaching Communities** - Snow Camp Midlands

**I.G.Y. Foundation** - Snow Camp Programmes

**Cam and Bear Fund** - Snow Camp North West

**Kusuma Trust** - Snow Camp London

**SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024**

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**17. EMPLOYEE BENEFIT OBLIGATIONS**

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £19,506 (2023: £19,553). At the year end £3,095 was due to the provider (2023: £3,287).

**18. RELATED PARTY DISCLOSURES**

Ian Brown, a Trustee is a director of Snowcentres Limited, which has subsidiaries Hemel Snowcentres Limited, and Traffordcity Snowcentre Limited, of which he is also a director. Switch180 has rented facilities from the group, during the year at a cost of £37,076 (2023: £49,110).

2 Trustees have made donations to the charity totalling £3,500 in respect of contributions towards fundraising activities.

## SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	221,824	622,078
Grants	632,973	401,000
Activities for generating fund	<u>395,925</u>	<u>253,066</u>
	1,250,722	1,276,144
<b>Other trading activities</b>		
Sponsorships	75,470	-
<b>Investment income</b>		
Dividends	1,441	1,362
Deposit account interest	<u>1,323</u>	<u>532</u>
	2,764	1,894
<b>Charitable activities</b>		
Fee income - SLA's	<u>148,886</u>	<u>163,873</u>
<b>Total incoming resources</b>	1,477,842	1,441,911
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Raising funds	159,073	191,496
Brokers fees	<u>42</u>	<u>42</u>
	159,115	191,538
<b>Charitable activities</b>		
Registration costs	-	18,746
Accommodation	-	26,372
Transport Hire	26,456	26,399
Travel & subsistence	59,286	43,570
Recruitment & training	6,218	4,257
Health & safety costs	3,487	3,176
Ski equipment/storage	5,816	5,604
Ski lessons and passes	159,673	117,669
Programme materials	3,276	3,768
Other direct costs	23,074	5,705
Promotional Materials	4,995	-
Overseas Opportunities	6,283	4,728
Counselling	88,216	255,627
Stop Breathe Think	<u>117,001</u>	<u>-</u>
	503,781	515,621

SNOW CAMP – PREVIOUSLY OPERATING AS SWITCH180

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2024

	2024 £	2023 £
Support costs		
Management		
Office costs	55,696	66,355
Staff costs	713,580	561,135
Professional fees	<u>27,776</u>	<u>18,544</u>
	<u>797,052</u>	<u>646,034</u>
Total resources expended	<u>1,459,948</u>	<u>1,353,193</u>
Net income before gains and losses	17,894	88,718
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>7,332</u>	<u>6,567</u>
Net income	<u><u>25,226</u></u>	<u><u>95,285</u></u>