



Company registration number 04929970 (England and Wales)

Charity registration number 1101030 (England and Wales)

Charity registration number SC043344 (Scotland)

## **SNOW CAMP**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

# SNOW CAMP

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	David Ian Brown	
	Dominic De Terville	
	Joanne Brown	
	Antony Barrow	
	James Palmer-Tomkinson	(Appointed 13 November 2025)
	Sarah MacDonald	(Appointed 13 November 2025)
Senior management	Lara Kinnear	Managing Director
Country of incorporation	United Kingdom (England and Wales)	04929970
Charity registrations	England and Wales	1101030
	Scotland	SC043344
Registered office	306a Portland Road Hove BN3 5LP	
Auditor	West & Berry Limited Nile House Nile Street Brighton BN1 1HW	
Bankers	HSBC 154 Clapham High Street Clapham London SW4 7UQ	
	Metro Bank One Southampton Row London WC1B 5HA	

# SNOW CAMP

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# SNOW CAMP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2025

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The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### Objectives and activities

The charitable objects of the charity are to help and educate young people so as to develop their physical and mental capacities so that their conditions of life may improve, and by providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

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

### Our aims are to:

Engage young people through accredited programs in inspiring new environments.

Connect diverse communities, promoting inclusivity and friendships.

Teach valuable skills, offering qualifications, vocational training and employment pathways.

Develop resilience, perseverance and confidence through skiing and snowboarding.

Support mental wellbeing with workshops, counselling and guidance.

Inspire through mountain experiences that broaden horizons.

Improve accessibility in snowsports to ensure equality and inclusion.

### Our Objectives

Snow Camp programmes offer a vital service to youth projects across the UK, working closely with young people in local authority care, the youth justice system, those excluded from education and those at risk of a troubled future. All participants are referred by their youth worker, key worker or social worker due to their need for high level intervention. Our youth organisation partners trust that we are uniquely positioned to provide the support our young people require.

The young people we support are at a pivotal stage in their lives and our programmes are designed to build their confidence, self-belief and support networks. Through our approach, we enhance their mental wellbeing and inspire them to pursue a positive pathway toward employability.

For many young people from under-served backgrounds, access to enriching experiences, networks and career pathways is severely limited, keeping them in cycles of inequality. Snowsports, traditionally seen as exclusive and expensive, have been largely inaccessible to young people from lower-income backgrounds and with Black skiers accounting for just 1.5% of visitors to ski resorts, according to the National Ski Areas Association. However, when made accessible, snowsports can become a powerful tool for social mobility and personal development.

At Snow Camp, we work to make snowsports inclusive and accessible. With 75% of our young people coming from Black and ethnically diverse backgrounds and over 50% being female, we are challenging outdated perceptions of who belongs in snowsports. By removing financial and social barriers, providing structured training and supporting young people into employment and further education, snowsports can be a life-changing force for social mobility, helping young people break cycles of disadvantage and build brighter futures.

# SNOW CAMP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

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*Strategies for achieving aims and objectives*

### **Our Programmes**

Today, young people can change their outlook and turn their life around on our programmes, improving their futures considerably. Our programme journey includes:

**FIRST TRACKS** 2-day introduction to skiing and snowboarding enriched with life skills sessions that build resilience, responsibility and self-esteem. Young people gain an accredited Snow Life Award.

**GRADUATE** 5 weekends of snowsports training, enhanced by life skills sessions that spotlight career opportunities within the snowsports industry through inspiring talks. Young people also engage in mental health workshops and have access to 1-1 counselling sessions from this point. Young people gain an ASDAN certificate in Sports and Fitness.

**EXCEL** 10 weeks of advanced snowsports training with the British Association of Snowsports Instructors (BASI), including a weeklong residential in a European Ski Resort. Integrated life skills and wellbeing workshops help participants set and achieve personal goals, culminating in BASI-trained instructor status along with Safeguarding and First Aid certifications.

At this stage, our young people become the next generation of instructors, supporting new participants on their Snow Camp journey — often from the same neighbourhoods and youth organisations. We recognise that young people are more likely to be inspired and get involved when they see their peers actively delivering our programmes. Our approach not only empowers our youth instructors but also inspires new participants to envision their own success, creating a strong, supportive community.

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

**FUTURES** Snow Camp Futures is an exciting new addition to our programmes designed for young people aged 16+ who have successfully completed or are on the Snow Camp journey. This initiative serves as the next step in their development, providing a structured and supportive pathway into further training and employment.

**APPRENTICESHIP** Young people secure a full-time, one-year position at Snow Camp which incorporates delivery, instructing and work placements with snowsports industry partners alongside an NVQ Standard in Community Activator Coach / SVQ in Sports Coaching and BASI Level 1 Instructor qualification.

**YOUTH FORUM** A dedicated community for young people who have completed our programmes, ensuring Snow Camp remains youth-led. This initiative provides co-productive opportunities for participants to collaborate with our staff and Apprentices as youth volunteers in each region.



# SNOW CAMP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

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### *Public benefit*

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

Snow Camp is a life changing snowsports charity delivering an accredited journey of snowsports focused youth programmes at indoor snow centres and outdoor slopes across the UK. Our programmes take young people, who would never otherwise have the opportunity, from absolute beginners to trained snowsports instructors over the course of a year; before opening up further volunteering, apprenticeship and employment opportunities. Alongside learning to ski or snowboard, our young people also gain essential life skills and ready-to-work vocational training, earning a range of qualifications and receiving mental health support, as they progress through the year.

For full and up to date information please see: [www.snow-camp.org.uk](http://www.snow-camp.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

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

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#### Achievements and performance

##### Snow Camp Programmes 2024-25

Across London, the Midlands, North-West and Scotland, we worked with over 90 youth project partners to support 1,108 young people - opening new doors and building confidence on and off the slopes.

108 former Snow Camp young people returned as youth volunteers, dedicating a record-breaking 10,827 hours to mentor and inspire their peers.

948 young people completed our 2-day First Tracks programme, providing their first ever experience of snowsports.

224 progressed onto our 5-day Graduate programme, developing their snowsports skills alongside life skills sessions and mental wellbeing workshops.

80% of young people made new friends from a different estate, Ward or Borough on Snow Camp programmes.

88 went onto our 10-day Excel programme to gain their BASI Foundation Instructor qualification alongside First Aid, Mental Health First Aid and Safeguarding certificates followed by 80 young people attending a life-changing week in Andorra - their first experience of the real mountains.

8 Apprentices progressed on to their NVQ

The following achievements were also noted amongst our young people:

- 94% improved their confidence
- 80% increased their persistence
- 87% stepped out of their comfort zone
- 91% developed a sense of achievement
- 87% talked to new people
- 68% improved their listening skills
- 97% felt pride
- 68% helped others

##### Our Young People

This year, on Snow Camp programmes:

53% of young people attending Snow Camp were female, outnumbering boys for the second year.

42% were from black and diverse ethnic communities.

16% were young carers

10% were in Local Authority Care or Care Leavers

55% lived in the 30% most deprived UK postcodes according to the National Indices of Deprivation with 23% living in area 1, the most deprived.

50% of young people nationally were entitled to free school meals, therefore living in a household with an income of less than £7,400. With our young people likely to be food insecure, we provided lunch on all programmes.

15% of our young people attended Snow Camp with a disability.

With a growing number of neurodivergent young people accessing our programmes, including those with autism, ADHD, dyslexia, dyspraxia and other additional learning needs, our Programme Managers and Wellbeing Managers undertook specialised training throughout the year to better support their needs. This included training in neurodiversity awareness, trauma-informed practice, inclusive communication strategies, sensory needs support and adapting activities to ensure accessibility for all participants.

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.

## SNOW CAMP

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 30 JUNE 2025

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##### *Significant activities and achievements against objectives*

224 young people achieved an ASDAN Certificate in Sport and Fitness.  
88 young people achieved certificates in First Aid and Safeguarding.  
80 young people achieved their BASI Foundation Instructor Certificates.

83% of our 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.

##### **Mental Health and Well-Being**

Since 2018, Snow Camp has supported positive mental health and wellbeing by providing advice and support, workshops and 1 to 1 counselling sessions on all our programmes.

1,066 young people accessed Snow Camp's mental wellbeing support, through live workshops and wellbeing sessions focussing on mindfulness and coping strategies at each programme stage. 111 young people accessed 1:1 wellbeing support.

96% of young people on our programmes stated that they have learnt new coping strategies and where these can help in their daily lives and with their mental health. For many young people, this support's been truly invaluable over the past 12 months.

##### **Snow Camp named 2025 top Apprenticeship employer in the UK**

In 2024, Snow Camp was thrilled to be named Social Justice Apprentice Employer of the Year at the National Apprenticeship Awards. This year, we went one step further and were recognised as one of the very best SME Apprenticeship Employers in the UK for 2025. Placing 15th out of the Top 50 SME employers, we're not only among the top organisations for Apprenticeships in the country, we're also the highest-ranking charity on this prestigious list.

This achievement is a huge testament to our award-winning Apprenticeship programme and our commitment to helping young people build brighter futures through snowsports, life skills and employability training.



## SNOW CAMP

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 30 JUNE 2025

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##### **Pery Medal**

Dan Charlish, Founder and CEO, was awarded the Ski Club of Great Britain's highest accolade, the Pery Medal. In a ceremony held at the London Snow Show on October 19, 2024, Chairman of the Ski Club, Angus Maciver alongside Winter Olympic snowboard medallist and Pery Medal winner, Jenny Jones, presented an unsuspecting Dan with the award, first handed to Sir Arnold Lunn in 1930 in recognition of his achievements in the world of alpine skiing and ski racing.

A unanimous council decision to award Dan Charlish was made for the contribution Snow Camp has made to the snowsports community over the last 21 years, helping thousands of inner-city young people ski or snowboard.

##### **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!

##### **Goodwood House, October 2024**

A huge thank you to Ned's Fund and Frank Gardner: for an incredible evening at Goodwood House and to the Duke of Richmond for hosting us in such a spectacular setting. Everyone was captivated by Frank's stories and insights, making it a truly memorable night. The event helped raise vital funds for Snow Camp, enabling us to continue empowering young people, just like Ned, who are searching for new paths and purpose. We're pleased to announce that the evening raised over £7,000.

##### **AJ Bell 3 Valley Rally, April 2025**

The 2025 AJ Bell 3 Valley Rally provided an unforgettable 3 days of camaraderie, challenge and life-changing impact; all thanks to the incredible efforts and generosity of our 18 teams who collectively raised a staggering £100,000+ for Snow Camp's work with young people across the UK. We are so grateful to every participant, guest, volunteer and supporter who made this year's event such a resounding success. Of course, we also want to extend a huge thank you to AJ Bell, Beaumier Hotels and our many partners in resort who helped make the magic happen.



## SNOW CAMP

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 30 JUNE 2025

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##### Inter-Livery Ski Challenge, January 2025

Once again, Snow Camp are reflecting on an incredible partnership which continues to grow year on year. The 2025 event marked Snow Camp's 7th year in attendance as the Charity Partner raising a staggering £55,000 for Snow Camp's work. In partnership with ESF, Morzine Tourism and Indiana Ventures, we once again ran our Triathlon event, only this time adding on the Snow Camp Curling Challenge as our 4th activity alongside our Après Drinks in the evening. Hosted at the Outdoor Ice Rink in the heart of Morzine, the Curling Challenge was a roaring success, with 4 teams gaining the maximum 10-bonus points available thanks to their poise and accuracy when throwing their stones down the ice. And as for the winner this year, it came down to one single curling stone, between the Grocers and the Salters. It couldn't have been closer!

##### KSL Capital Partners

For the second consecutive year, Snow Camp was delighted to be at The May Fair Theatre in London as the charity partner for the Annual KSL Ski Movie Night. Over 100 guests raised more than £9,000 at a champagne reception and private screening of Land of Giants, the latest film by Matchstick Productions, where legendary skiers tackle massive lines, deep powder and mind-blowing terrain in some of the world's most epic landscapes.

##### Snow + Rock

Partners like Snow+Rock are an integral part of our journey, helping us provide life-changing opportunities for young people across the UK. Through their collaboration with the Pennies donation scheme, Snow+Rock, Cotswold Outdoor and Runners Need have created a powerful platform that transforms everyday shopping into acts of generosity. The Pennies partnership has already raised a remarkable £30,000+ for Snow Camp's life-changing work!

##### Knight Frank

In November, over 60 staff members from global real estate consultancy Knight Frank descended upon The Snow Centre in Hemel Hempstead for the 2nd Knight Frank Charity Ski Day for Snow Camp. The event kicked off with a warm welcome and a buzz of excitement as Knight Frank participants from every level of the organisation met the Snow Camp staff team and young people, before taking to slopes, some for their first ever ski or snowboard lessons. Snow Camp Apprentices and Youth Forum members worked with Hemel instructors throughout the session to guide beginners through the basics while the more experienced skiers took to the main and a head-to-head slalom competition. Along with the fundraising from Knight Frank themselves, the event raised a fantastic £8,650 for Snow Camp.



## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

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#### Financial review

The year ended 30th June 2025 recorded net income over expenditure on general unrestricted funds of £81,979. A designated fund of £148,650 was added to the 23/24 designated fund of £172,532 totalling £321,182 (see note 22) and allocated for the development of Snow Camp programmes over the coming years. Total general unrestricted reserves, now stand at £1,129,555 (See reserves policy below). By comparison, the previous period ended 30th June 2024 recorded net expenditure over income of £25,226, with total general unrestricted reserves being £1,047,576. The charity was then operating under its previous name Switch180 incorporating both Snow Camp and Stop.Breathe.Think, which has since become its own independent charity.

Total income for the year ended 30th June 2025 amounted to £1,354,342 compared to £1,477,842 in the previous period. Total expenditure for the year ended 30th June 2025 amounted to £1,140,225 compared to £1,459,948 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 2025 £955,527 of expenditure relates to charitable activities, and £184,698 to raising funds for the charity, a 'charitable ratio' of 84%. By comparison, in the year ended 30th June 2024, £1,300,833 related to charitable activities and £159,115 to raising funds for the charity. The charitable ratio for the previous year was 88%.

#### 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 of Snow Camp. 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 £230,629. Total reserves, including designated funds, now stand at £1,450,737 (2024: £1,220,108) and total general unrestricted reserves now stand at £1,129,555 (2024: £1,047,576). 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 23).

#### Going concern

The Trustees are pleased to acknowledge that current reserves satisfy our reserves policy and are sufficient to cover forthcoming commitments for the charity going forward. The level of reserves will continue to be monitored quarterly at Snow Camp Trustees 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.

#### Major risks

##### 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 free reserves at an appropriate level, regular and early funding updates and seeking to broaden the funder base. The charity is also actively recruiting trustees with a broader and complementary range of skills to strengthen leadership capacity and address any identified gaps.

# SNOW CAMP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

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#### Plans for future periods

##### Coach Core

Snow Camp has announced an exciting new partnership with Coach Core, a leading UK charity and social mobility programme that uses sports Apprenticeships to improve the life chances of young people, particularly those facing barriers to employment.

This collaboration combines Snow Camp's unique snowsports model with Coach Core's expertise in Apprenticeship training, opening up new pathways for underserved young people to gain nationally recognised coaching qualifications, earn while they learn and access mentorship and employment opportunities.

The partnership enhances Snow Camp's award-winning Apprenticeship Programme by offering even more robust, structured support to help young people build skills, confidence and careers.

##### Snow Camp Futures

New for 2025! Snow Camp Futures is an exciting new addition to our programmes designed for young people aged 16+ who have successfully completed or are on the Snow Camp journey. Thanks to the generous support of The Wooldridge Trust, this initiative serves as the next step in their development, providing a structured and supportive pathway into further training and employment.

Through a comprehensive Ready-to-Work training programme, Snow Camp Futures will equip young people with essential skills, qualifications, and hands-on experience to confidently transition into work, embrace opportunities and thrive in their chosen career paths.

With more than 20 years' experience and strong relationships built across the snowsports industry and beyond, now is the right time to develop a fully comprehensive framework through which young people can access structured training and opportunities that will have a lasting impact, in a safe and supportive environment. Our deep-rooted connections and expertise place us in a unique position to build the experience and confidence needed for our young people to succeed in the workplace and train alongside our snowsports industry partners across the tourism, hospitality, instructing, retail sectors along with corporate partnerships in the finance and business sectors.



# SNOW CAMP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

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#### Structure, governance and management

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

David Ian Brown	
Dominic De Terville	
Claire Pemberton	(Resigned 31 December 2024)
Alan Grant	(Resigned 31 December 2024)
Anne Stuart Taylor	(Resigned 13 November 2025)
Joanne Brown	
Antony Barrow	
Funmilayo Alassan	(Resigned 2 July 2024)
James Palmer-Tomkinson	(Appointed 13 November 2025)
Sarah MacDonald	(Appointed 13 November 2025)

#### Recruitment and appointment of 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 Snow Camp 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

Snow Camp 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 Founder set company policy and strategy, day to day management of the organisation is delegated to the Senior Management Team: Founder, Dan Charlish, Operations Director, Lara Kinnear, Development Director, Rachel Cruz and Programme Director, Matt Conroy, Operations and HR Director, Julia Smith and Community and Events Director, Dan Keeley who take overall responsibility for ensuring the effective management and forward planning of Snow Camp in line with decisions of the board and the current business plan.

#### Remuneration policy

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

## SNOW CAMP

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2025**

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#### **Auditor**

In accordance with the company's articles, a resolution proposing that West & Berry Limited be reappointed as auditor of the company will be put at a General Meeting.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

*D. Ian Brown*

.....  
David Ian Brown

**Trustee**

Date: .....28/01/2026.....

## SNOW CAMP

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

#### *FOR THE YEAR ENDED 30 JUNE 2025*

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

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# SNOW CAMP

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SNOW CAMP

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### Opinion

We have audited the financial statements of Snow Camp (the 'charity') for the year ended 30 June 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2025 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 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

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

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF SNOW CAMP

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

#### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Audit procedures performed by the engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Made enquiries with management, including consideration of known or suspected instances of fraud or non-compliance;
- Assessing the extent of compliance with the relevant laws and regulations;
- Challenging assumptions and judgements made by management in its significant accounting policies;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations;
- Investigated the rationale behind significant or unusual transactions.

# SNOW CAMP

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF SNOW CAMP

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There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company, and the sector in which they operate. We determined that the following laws and regulations were most significant: Charities Act 2011, Companies Act 2006, Safeguarding Vulnerable Groups Act 2006, Health and Safety law, and employment law.
- We obtained an understanding of how the charitable company are complying with the legal and regulatory frameworks by making inquiries to management.
- We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### 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 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 auditor's 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, 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.

*Michelle Westbury FCCA*

#### Michelle Westbury FCCA (Senior Statutory Auditor)

For and on behalf of West & Berry Limited, Statutory Auditor  
Chartered Accountants  
Nile House  
Nile Street  
Brighton  
BN1 1HW

13/02/2026

Date: .....

# SNOW CAMP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>									
Donations and legacies	4	950,274	148,650	99,844	1,198,768	581,856	478,411	190,455	1,250,722
Charitable activities	5	137,780	-	-	137,780	129,483	19,403	-	148,886
Other trading activities	6	11,918	-	-	11,918	75,470	-	-	75,470
Investments	7	5,876	-	-	5,876	2,763	1	-	2,764
<b>Total income</b>		<b>1,105,848</b>	<b>148,650</b>	<b>99,844</b>	<b>1,354,342</b>	<b>789,572</b>	<b>497,815</b>	<b>190,455</b>	<b>1,477,842</b>
<b>Expenditure on:</b>									
Raising funds	8	184,698	-	-	184,698	149,109	10,006	-	159,115
Charitable activities	9	855,683	-	99,844	955,527	503,849	606,529	190,455	1,300,833
<b>Total expenditure</b>		<b>1,040,381</b>	<b>-</b>	<b>99,844</b>	<b>1,140,225</b>	<b>652,958</b>	<b>616,535</b>	<b>190,455</b>	<b>1,459,948</b>
Net gains/(losses) on investments	14	16,512	-	-	16,512	7,332	-	-	7,332
<b>Net income and movement in funds</b>		<b>81,979</b>	<b>148,650</b>	<b>-</b>	<b>230,629</b>	<b>143,946</b>	<b>(118,720)</b>	<b>-</b>	<b>25,226</b>
<b>Reconciliation of funds:</b>									
Fund balances at 1 July 2024		1,047,576	172,532	-	1,220,108	903,630	291,252	-	1,194,882
<b>Fund balances at 30 June 2025</b>		<b>1,129,555</b>	<b>321,182</b>	<b>-</b>	<b>1,450,737</b>	<b>1,047,576</b>	<b>172,532</b>	<b>-</b>	<b>1,220,108</b>

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

# SNOW CAMP

## BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Investments	16		94,310		75,392
<b>Current assets</b>					
Debtors	17	33,954		73,376	
Cash at bank and in hand		1,433,624		1,363,310	
		<u>1,467,578</u>		<u>1,436,686</u>	
<b>Creditors: amounts falling due within one year</b>	18	<u>(111,151)</u>		<u>(291,970)</u>	
<b>Net current assets</b>			1,356,427		1,144,716
<b>Total assets less current liabilities</b>			<u>1,450,737</u>		<u>1,220,108</u>
<b>The funds of the charity</b>					
Unrestricted funds - general	23	1,129,555		1,047,576	
Unrestricted funds - designated	22	321,182		172,532	
		<u>1,450,737</u>		<u>1,220,108</u>	

The financial statements were approved by the trustees on 28 January 2026

*D. Ian Brown*

David Ian Brown  
Trustee

# SNOW CAMP

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	27		66,844		27,057
<b>Investing activities</b>					
Investment income received		3,470		928	
<b>Net cash generated from investing activities</b>			3,470		928
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			70,314		27,985
Cash and cash equivalents at beginning of year			1,363,310		1,335,325
<b>Cash and cash equivalents at end of year</b>			1,433,624		1,363,310

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 JUNE 2025**

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### **1 Accounting policies**

#### **Charity information**

Snow Camp is a private company limited by guarantee incorporated in England and Wales. The registered office is 306a Portland Road, Hove, BN3 5LP.

#### **1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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 Statement of Financial Activities 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.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2025**

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### **1 Accounting policies**

#### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### **1.6 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### **1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.8 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2025**

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Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# SNOW CAMP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 1 Accounting policies

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 that are 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Prior year restatement

The prior year figures have been amended to reclassify items from support costs to direct costs. Investments have been reclassified from current asset investments to fixed asset investments to reflect the charity's intentions to hold investments for the long term. There has been no impact on the surplus or reserves for the year ended 30 June 2024.

#### 4 Income from donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	378,036	1,823	-	379,859	92,279	19,545	110,000	221,824
Grants	477,805	-	99,844	577,649	302,000	250,518	80,455	632,973
Other	94,433	146,827	-	241,260	187,577	208,348	-	395,925
	<u>950,274</u>	<u>148,650</u>	<u>99,844</u>	<u>1,198,768</u>	<u>581,856</u>	<u>478,411</u>	<u>190,455</u>	<u>1,250,722</u>

# SNOW CAMP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 5 Income from charitable activities

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
<b>Charitable activities</b>						
Income from service level agreements	137,780	-	137,780	129,483	19,403	148,886

### 6 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Membership subscriptions and sponsorships	-	75,470
Other income	11,918	-
Other trading activities	11,918	75,470

### 7 Income from investments

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Income from listed investments	1,745	-	1,745	1,441	-	1,441
Interest receivable	4,131	-	4,131	1,322	1	1,323
	5,876	-	5,876	2,763	1	2,764

# SNOW CAMP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 8 Expenditure on raising funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
<b>Fundraising and publicity</b>						
Other fundraising costs	149,705	-	149,705	149,109	10,006	159,115
Staff costs	34,993	-	34,993	-	-	-
	<u>184,698</u>	<u>-</u>	<u>184,698</u>	<u>149,109</u>	<u>10,006</u>	<u>159,115</u>

### 9 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	498,351	670,089
Transport hire	30,258	26,456
Travel & subsistence	46,960	59,285
Recruitment & training	2,527	6,218
Health & safety costs	297	3,487
Ski equipment/storage	5,583	5,816
Ski lessons and passes	216,460	159,673
Programme materials	4,447	3,276
Other direct costs	13,811	23,075
Promotional materials	1,408	4,995
Overseas opportunities	7,608	6,283
Counselling	-	88,216
Stop Breathe Think	-	117,001
Other staff costs	42,017	43,491
Office costs	63,404	55,696
	<u>933,131</u>	<u>1,273,057</u>
<b>Share of support and governance costs (see note 10)</b>		
Support	22,396	27,776
	<u>955,527</u>	<u>1,300,833</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	855,683	503,849
Unrestricted funds - designated	-	606,529
Restricted funds	99,844	190,455
	<u>955,527</u>	<u>1,300,833</u>

# SNOW CAMP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 10 Support costs allocated to activities

	2025 £	2024 £
Governance costs	22,396	27,776
<b>Analysed between:</b>		
Charitable activities	22,396	27,776
<b>Governance costs comprise:</b>		
	2025 £	2024 £
Audit fees	10,800	7,400
Legal and professional	11,596	20,376
	22,396	27,776

### 11 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2025 £	2024 £
<b>For audit services</b>		
Audit of the financial statements of the charity	7,800	6,240
<b>For other services</b>		
Fees payable to prior year auditors	1,200	-
All other non-audit services	1,800	1,200
	3,000	1,200

### 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 13 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
24	26

# SNOW CAMP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 13 Employees

Employment costs	2025 £	2024 £
Wages and salaries	482,558	605,881
Social security costs	29,767	44,702
Other pension costs	21,019	19,506
	<u>533,344</u>	<u>670,089</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£70,001 to £80,000	<u>-</u>	<u>1</u>

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>66,686</u>	<u>87,365</u>

### 14 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	<u>16,512</u>	<u>7,332</u>

### 15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# SNOW CAMP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 16 Fixed asset investments

	Listed investments £	Cash in portfolio £	Total £
<b>Cost or valuation</b>			
At 1 July 2024	47,563	27,829	75,392
Valuation changes	16,512	2,406	18,918
At 30 June 2025	64,075	30,235	94,310
<b>Carrying amount</b>			
At 30 June 2025	64,075	30,235	94,310
At 30 June 2024	47,563	27,829	75,392

#### 17 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	19,049	35,076
Other debtors	5,619	5,600
Prepayments and accrued income	9,286	32,700
	33,954	73,376

#### 18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	19	54,140	37,082
Trade creditors		11,640	18,119
Other creditors		35,771	230,529
Accruals		9,600	6,240
		111,151	291,970

#### 19 Deferred income

	2025 £	2024 £
Other deferred income	54,140	37,082

Deferred income is included in the financial statements as follows:

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
**FOR THE YEAR ENDED 30 JUNE 2025**
**19 Deferred income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deferred income is included within:		
Current liabilities	54,140	37,082
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 July 2024	37,082	222,342
Released from previous periods	(37,082)	(222,342)
Resources deferred in the year	54,140	37,082
	<u>          </u>	<u>          </u>
Deferred income at 30 June 2025	54,140	37,082
	<u>          </u>	<u>          </u>

**20 Retirement benefit schemes**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	21,019	19,506
	<u>          </u>	<u>          </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount of pension contributions within creditors at the year end is £3,618 (2024: £3,095).

**21 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 July 2024</b>	<b>Incoming</b>	<b>Resources</b>	<b>At 30 June</b>
	<b>£</b>	<b>resources</b>	<b>expended</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Webster Charitable Trust	-	15,000	(15,000)	-
John Lyon's Charity	-	30,000	(30,000)	-
Tallow Chandlers Company	-	4,000	(4,000)	-
David Wilson Foundation	-	2,376	(2,376)	-
Heart of England	-	6,274	(6,274)	-
National Lottery Reaching Communities	-	42,194	(42,194)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	-	99,844	(99,844)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## SNOW CAMP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 JUNE 2025

#### 21 Restricted funds

Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
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	-	15,000	(15,000)	-
	<u>-</u>	<u>190,455</u>	<u>(190,455)</u>	<u>-</u>

The purpose of restricted funds is:

Webster Charitable Trust - Snow Camp Scotland  
 John Lyon's Charity - Snow Camp London  
 Tallow Chandlers Company - Snow Camp London  
 David Wilson Foundation - Snow Camp Midlands  
 Heart of England - Snow Camp Midlands  
 National Lottery Reaching Communities - Snow Camp Scotland and Snow Camp Midlands

## SNOW CAMP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 JUNE 2025

#### 22 Unrestricted funds - designated

These are designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
3 Valley Ralley income	172,532	148,650	-	321,182
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 July 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 30 June 2024</b>
	£	£	£	£
3 Valley Ralley income	175,122	172,532	(175,122)	172,532
Stop.Breathe.Think reserves	116,130	325,283	(441,413)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	291,252	497,815	(616,535)	172,532
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Designated Funds

3 Valley Ralley is allocated for the development of Snow Camp programmes over the coming years

#### 23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	Gains and losses	At 30 June 2025
	£	£	£	£	£
General funds	1,047,576	1,105,848	(1,040,381)	16,512	1,129,555
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 July 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 30 June 2024</b>
	£	£	£	£	£
General funds	903,630	789,572	(652,958)	7,332	1,047,576
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# SNOW CAMP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 24 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £
<b>At 30 June 2025:</b>			
Investments	94,310	-	94,310
Current assets/(liabilities)	1,035,245	321,182	1,356,427
	<u>1,129,555</u>	<u>321,182</u>	<u>1,450,737</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
<b>At 30 June 2024:</b>			
Investments	75,392	-	75,392
Current assets/(liabilities)	972,184	172,532	1,144,716
	<u>1,047,576</u>	<u>172,532</u>	<u>1,220,108</u>

#### 25 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	19,838	17,000
Between two and five years	7,083	24,083
	<u>26,921</u>	<u>41,083</u>

The amount of rent paid under operating leases was £26,925 (2024: £19,725).

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 26 Related party transactions

Ian Brown, trustee, is a director of Snowcentres Limited, Hemel Snowcentres Limited and Traffordcity Snowcentre Limited. Snow Camp has rented facilities from the group during the year totalling £59,456 (2024: £37,076).

During the year trustees have made donations without conditions totalling £4,383 (2024: £3,500).

Stop.Breathe.Think. (SBT) is a charity of which Joanne Brown, trustee, and Lara Kinnear, managing director, are trustees. During the year Snow Camp incurred costs on behalf of SBT of £7,426 (2024: £nil), received income on behalf of SBT of £83,329 (2024: £nil) and recharged rent to SBT of £6,200 (2024: £nil). The balance at the year end owed from the charity to SBT was £22,684 (2024: £220,235).

27 Cash generated from operations	2025 £	2024 £
Surplus for the year	230,629	25,226
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(5,876)	(2,764)
Fair value gains and losses on investments	(16,512)	(7,332)
<b>Movements in working capital:</b>		
Decrease/(increase) in debtors	39,422	(27,476)
(Decrease)/increase in creditors	(197,877)	224,663
Increase/(decrease) in deferred income	17,058	(185,260)
<b>Cash generated from operations</b>	<b>66,844</b>	<b>27,057</b>

### 28 Analysis of changes in net funds

The charity had no material debt during the year.

## Tamper Verification

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### File 1 of 2: Snow Camp accounts 30 June 2025 formatted version.pdf

## Signed By

**Signer:** Ian Brown (ian@snow-camp.org.uk)

**Identity Check:** Email Authentication

**Signature Type:** Typed

**Time Zone:** UTC-00:00, Europe/London (Greenwich Mean Time)

**Signer:** Michelle Westbury (michelle@westandberry.co.uk)

**Identity Check:** Login with account

**Signature Type:** Typed

**Time Zone:** UTC-00:00, Europe/London (Greenwich Mean Time)

## Event Log

**Feb 6, 2026, 10:47:11 AM** - Email notification delivered to Ian Brown (ian@snow-camp.org.uk).

**Feb 6, 2026, 10:47:11 AM** - Email notification sent to Ian Brown (ian@snow-camp.org.uk).

**Feb 13, 2026, 9:19:49 AM** - Ian Brown (ian@snow-camp.org.uk) opened the email notification (estimated), from 85.210.241.2.

**Feb 13, 2026, 11:09:32 AM** - Ian Brown (ian@snow-camp.org.uk) viewed the document(s), from 85.255.26.227.

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