

REGISTERED COMPANY NUMBER: 06666537 (England and Wales)
REGISTERED CHARITY NUMBER: 1125680

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
KENDAL MOUNTAIN SEARCH & RESCUE TEAM
(A COMPANY LIMITED BY GUARANTEE)**

Mitchinsons Accountants
22 Market Place
Kendal
Cumbria
LA9 4TN

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

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FOR THE YEAR ENDED 31 AUGUST 2022**

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KENDAL MOUNTAIN SEARCH & RESCUE TEAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

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 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects to recruit, train, maintain, equip and keep in a state of readiness a team of volunteers who are willing and able to search for and rescue any persons (or animals) in distress primarily in the Lakeland and Cumbria Fells but also in other areas as required and to respond to any request for assistance from the police and other emergency services.

Public benefit

The trustees confirm that they have paid due regard to the public benefit guidance published by the Charity Commission.

STRATEGIC REPORT

Achievement and performance

The Team responded to 44 call-outs in 2022 which was a slight decrease on the previous year but in line with our five year average but certainly continued the trend of a steady demand for the services of our volunteers. The wide range of locations and types of incidents that the Team usually deals with continued as did support provided to statutory Emergency Services in support of or beyond their normal capabilities. The skills of our Team Casualty Carers was tested with a number of complicated injuries which were dealt with satisfactorily often without the immediate support of Team Doctors or other Health Care Professionals - a testament to the skills and training dedicated to this role.

Integration of the Team Swiftwater Rescue Technicians with colleagues in the Fire and Rescue Service has continued with a further exercise based on the success of previous joint working. Continued collaboration has led to increased familiarity with equipment, capabilities and operating methods and will undoubtedly improve the outcomes of any future joint operations.

With the exception of some on line presentations, general Team training reverted to face to face which has allowed the refreshment of physical skills and practice of rescue and search procedures. This included another successful Casualty Care training and assessment programme to national syllabus and a recommencement of general and response driver training. The more recently introduced series of 'off road' driver training sessions has continued and the numbers of Team members thus qualified continues to grow.

The Team continues to offer members the option of attending meetings either face to face or virtually but the continuation of 'on line' Committee meeting has ensured that attendance is consistently high and engagement remains full and consistent from the membership. The programme of Team Directors meetings has also continued on line and this has again meant that attendance is not only full and consistent but importantly has led to progress being made across a range of procedural issues and document reviews.

From a financial standpoint the Team remains in a very healthy position which as provided some insulation against general cost rises not least for utilities and equipment. We have seen some small reduction in income from more traditional fundraising but performance of investments is anticipated to offset this somewhat.

The vehicle safety upgrades reported last year have proved to be a valuable and sensible investment when one of our Team Landrovers left the road during a training exercise. Mercifully no one was seriously injured but without doubt the earlier fitting of roll bars meant that damage was confined to the vehicle and not to its occupants. Repairs are ongoing and plans are being considered to further upgrade our vehicles in both number and specification in the coming year.

As with all years, the membership of the Team has seen some changes with some long standing members resigning as their personal circumstances change. We have been fortunate not to have a shortage of individuals on our official 'waiting list' for membership and a new intake of six highly experienced provisional members were welcomed to the Team to ensure our membership numbers remain stable. Almost immediately, further applications have been received to keep the waiting list refreshed and healthy.

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

STRATEGIC REPORT

Financial review

Financial position

The Team's net incoming resources in the financial year amounted to £51,698. Income and expenditure, excluding depreciation, were similar overall to 2021.

The Team continues to receive a tremendous level of financial support from the local community. The Team is grateful to the people of Kendal and the surrounding area, and the many visitors to South Lakeland, who continue to support us financially, in what remain difficult economic times. Team fundraising income, mainly from collection boxes, was approximately £11,000, up about £8,000 on the previous year (which was low and understandable given the circumstances).

Donations and legacies amounted to nearly £92,000, including Gift Aid. Once again the Lake District Search & Mountain Rescue Association (LDSAMRA) showed great support with £18,000 and legacies amounted to £42,000.

Reserves policy

Operational Reserve

The Team maintained the Operational Reserve, being three years' estimated essential running costs, amounting to £150,000.

Emergency Reserve

This was maintained at £50,000 and is available should a vehicle be written off or for any other unforeseeable major expense.

Restricted and Unrestricted Reserves

Details of designated unrestricted reserves are shown in Note 18 to the accounts. There were no restricted reserves in the current or previous year.

Investments

During the year the Team invested a further £60,000 in various bank and building society accounts on the Flagstone on-line platform, bringing the total including interest to approximately £370,000. The United Trust Bank deposit has been maintained at approximately £85,000 and the majority of the remainder of the Team's funds are held in a current account with Virgin Money (Yorkshire Bank).

Future plans

The Team plans to continue to provide the best mountain search and rescue service that it is able to do, and to assist and support other mountain rescue teams and emergency services when requested. The Team has resolved to try to build financial reserves to a level where the running costs of the Team are covered by the interest of our reserves and dividends of any investments. This would guarantee the Team's ability to be able to assist people in distress in the the South Lakes are for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kendal Mountain Search & Rescue Team is a company limited by guarantee and does not have share capital; each member's contribution not exceeding £10 on dissolution. It is governed by its Memorandum and Articles of Association dated 6 August 2008, as amended by the special resolution dated 2 November 2016 which restricts the maximum number of directors to seven. It was registered as a charity with effect from 1 September 2008 and commenced its activities on 1 December 2008.

Recruitment and appointment of new trustees

The trustees are responsible for the overall management and control of the charity. The trustees are elected by the charity's members at the Annual General Meeting; one third of the trustees shall retire from office by rotation, however they shall eligible for re-election.

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06666537 (England and Wales)

Registered Charity number

1125680

Registered office

Kendal MSRT Base
Busher Walk
Kendal
Cumbria
LA9 4RH

Trustees

J P Burgess
Ms J N W Funnell
D Winchester
A Womack
D W Baynham-Hughes
S Ohly

Company Secretary

D Howarth

Independent Examiner

Jennifer Marshall
Mitchinsons Accountants
22 Market Place
Kendal
Cumbria
LA9 4TN

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

.....
S Ohly - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KENDAL MOUNTAIN SEARCH & RESCUE TEAM**

Independent examiner's report to the trustees of Kendal Mountain Search & Rescue Team ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jennifer Marshall
The Association of Chartered Certified Accountants

Mitchinsons Accountants
22 Market Place
Kendal
Cumbria
LA9 4TN

Date:

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2022

		2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	91,980	105,732
Other trading activities	4	11,185	2,879
Investment income	5	3,150	1,895
Total		<u>106,315</u>	<u>110,506</u>
 EXPENDITURE ON			
Raising funds	6	1,643	1,395
Charitable activities	7		
Provision of Mountain Search & Rescue		52,974	61,986
Total		<u>54,617</u>	<u>63,381</u>
 NET INCOME		51,698	47,125
 RECONCILIATION OF FUNDS			
Total funds brought forward		538,132	491,007
 TOTAL FUNDS CARRIED FORWARD		<u><u>589,830</u></u>	<u><u>538,132</u></u>

The notes form part of these financial statements

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

BALANCE SHEET

31 AUGUST 2022

		2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS	Notes		
Tangible assets	14	46,368	60,569
CURRENT ASSETS			
Debtors	15	21,448	11,744
Investments	16	370,479	309,686
Cash at bank and in hand		155,647	158,583
		<u>547,574</u>	<u>480,013</u>
CREDITORS			
Amounts falling due within one year	17	(4,112)	(2,450)
NET CURRENT ASSETS		<u>543,462</u>	<u>477,563</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		589,830	538,132
NET ASSETS		<u>589,830</u>	<u>538,132</u>
FUNDS	18		
Unrestricted funds		589,830	538,132
TOTAL FUNDS		<u>589,830</u>	<u>538,132</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

.....
A Womack - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and it can be measured;

- legacy income is recognised when receipt is probable and entitlement is established;

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers;

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods;

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs relating to the governance of the charity apportioned to charitable activities;

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Operating leases

Lease payments are recognised as an expense over the term of the lease on a straight-line basis.

Tangible fixed assets

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

Equipment - 40% on reducing balance

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles - 25% on reducing balance

All tangible fixed assets are initially recorded at cost. Items under £500 are not capitalised and are written off to expenditure in the statement of financial activities when the asset is required.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

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

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

The key policy that may have a significant risk of causing a material adjustment to the carrying amounts of assets within the next financial year is depreciation of tangible of tangible fixed assets.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations from Patrons	2,260	1,535
Donations from LDSAMRA	18,000	43,000
Donations from LAMRT	10,000	5,000
Other donations	15,674	29,450
Gift aid tax	3,637	1,329
Legacies	42,409	20,417
Coronavirus grants	-	5,001
	<hr/>	<hr/>
	91,980	105,732
	<hr/>	<hr/>

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising - collection boxes	6,108	2,338
Fundraising - sponsorship	622	338
Fundraising - flag days	635	-
Fundraising - talks	820	-
Fundraising - other	3,000	203
	<u>11,185</u>	<u>2,879</u>

5. INVESTMENT INCOME

	2022	2021
	£	£
Rental of aerial	1	1
Bank interest	-	195
Bank bond interest	648	1,097
Investment income	2,501	602
	<u>3,150</u>	<u>1,895</u>

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Professional fees	390	440
	<u>390</u>	<u>440</u>

Other trading activities

	2022	2021
	£	£
Team fundraising costs	390	641
	<u>390</u>	<u>641</u>

Investment management costs

	2022	2021
	£	£
Management fees	863	314
	<u>863</u>	<u>314</u>
Aggregate amounts	<u>1,643</u>	<u>1,395</u>

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Provision of Mountain Search & Rescue	50,906	2,068	52,974

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Base	9,438	9,874
Communications	1,572	2,993
Vehicles	2,969	8,869
Medical	5,402	3,110
Equipment	2,352	1,629
Training	4,465	2,461
Administration	549	545
Legal and professional fees	245	200
Information technology	1,774	950
Depreciation	22,049	28,564
Loss on sale of assets	91	803
	50,906	59,998

9. SUPPORT COSTS

	Governance costs £
Provision of Mountain Search & Rescue	2,068

Support costs, included in the above, are as follows:

	2022 Provision of Mountain Search & Rescue £	2021 Total activities £
Accountancy and independent examination	2,055	1,975
Other governance costs	13	13
	2,068	1,988

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

10. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	22,050	28,564
Deficit on disposal of fixed assets	91	803
	<u>22,141</u>	<u>29,367</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

12. STAFF COSTS

There were no staff costs in the current year or previous year.

13. INDEPENDENT EXAMINER'S FEES

	2022	2021
	£	£
Accountancy and independent examination	2,055	1,975
Other financial services	635	640
	<u>2,690</u>	<u>2,615</u>

14. TANGIBLE FIXED ASSETS

	Long leasehold £	Equipment £	Motor vehicles £	Totals £
COST				
At 1 September 2021	141,240	157,067	187,569	485,876
Additions	-	7,939	-	7,939
Disposals	-	(9,385)	-	(9,385)
	<u>141,240</u>	<u>155,621</u>	<u>187,569</u>	<u>484,430</u>
At 31 August 2022	141,240	155,621	187,569	484,430
DEPRECIATION				
At 1 September 2021	141,240	131,947	152,120	425,307
Charge for year	-	13,188	8,862	22,050
Eliminated on disposal	-	(9,295)	-	(9,295)
	<u>141,240</u>	<u>135,840</u>	<u>160,982</u>	<u>438,062</u>
At 31 August 2022	141,240	135,840	160,982	438,062
NET BOOK VALUE				
At 31 August 2022	<u>-</u>	<u>19,781</u>	<u>26,587</u>	<u>46,368</u>
At 31 August 2021	<u>-</u>	<u>25,120</u>	<u>35,449</u>	<u>60,569</u>

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	6,923	-
Gift Aid tax recoverable	3,635	3,495
VAT	4,781	5,115
Accrued interest receivable	1,525	793
Prepayments	4,584	2,341
	<u>21,448</u>	<u>11,744</u>

16. CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
Flagstone on-line platform	<u>370,479</u>	<u>309,686</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,492	-
Accrued expenses	2,620	2,450
	<u>4,112</u>	<u>2,450</u>

18. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	338,132	51,698	389,830
Designated Operational Reserve	150,000	-	150,000
Designated Emergency Reserve	50,000	-	50,000
	<u>538,132</u>	<u>51,698</u>	<u>589,830</u>
TOTAL FUNDS	<u>538,132</u>	<u>51,698</u>	<u>589,830</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	106,315	(54,617)	51,698
	<u>106,315</u>	<u>(54,617)</u>	<u>51,698</u>
TOTAL FUNDS	<u>106,315</u>	<u>(54,617)</u>	<u>51,698</u>

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	241,007	47,125	50,000	338,132
Designated Motor Vehicle Replacement Reserve	50,000	-	(50,000)	-
Designated Operational Reserve	150,000	-	-	150,000
Designated Clothing Fund	50,000	-	(50,000)	-
Designated Emergency Reserve	-	-	50,000	50,000
	<u>491,007</u>	<u>47,125</u>	<u>-</u>	<u>538,132</u>
TOTAL FUNDS	<u>491,007</u>	<u>47,125</u>	<u>-</u>	<u>538,132</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,506	(63,381)	47,125
TOTAL FUNDS	<u>110,506</u>	<u>(63,381)</u>	<u>47,125</u>

The Designated Operational Reserve is equivalent to three years essential operating costs assuming no external income and no capital expenditure.

The Designated Emergency Reserve is available should a vehicle be written off or for any other unforeseeable major expense.

In January 2021 the Team reviewed the Financial Reserves policy and agreed to maintain the Operational Reserve at £150,000 and set up an Emergency Reserve of £50,000. Therefore, the Clothing Fund and the Motor Vehicle Replacement Reserve brought forward at 1 September 2020 have been transferred to the Emergency Reserve / General funds.

19. OTHER FINANCIAL COMMITMENTS

Operating lease

The charity's lease with Cumbria County Council expired on 31 December 2018. At the time of preparing these accounts, Westmorland and Furness Council (formerly Cumbria County Council) have not offered a new lease contract. However, rent of £1,100 has been paid for each of the calendar years 2019 to 2023 inclusive.

KENDAL MOUNTAIN SEARCH & RESCUE TEAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.