

Registered charity number
1186781

Central Beacons Mountain Rescue Team

Report and Unaudited Accounts

31 December 2024

Central Beacons Mountain Rescue Team
Report and accounts
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Central Beacons Mountain Rescue Team
Charity Information

Trustees

Penny Brockman OBE
Simon Brothwood (*resigned 18 August 2024*)
Huw Jones MBE (*resigned 30 September 2024*)
Jonathan Goddard
Carys Angharad Rees
Elisabeth Bradon
Paul Thomas

Secretary

Michael Marchant (*appointed 10 October 2024*)

Principal office

Azets Accountancy Services
Ty Derw
Lime Tree Court, Mulberry Drive
Cardiff Gate Business Park
Pontpennau, Cardiff
CF23 8AB

Independent examiners

Catherine A Williams Ltd
The Old Bank
Beaufort Street
Crickhowell
Powys
NP8 1AD

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4TA

Lloyds Bank PLC
25 Gresham Street
London
EC2V 7HN

Registered charity number

1186781

Central Beacons Mountain Rescue Team
Registered charity number: 1186781
Trustees' Report

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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 Charities Act 2011 and '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).'

Charity information

Central Beacons Mountain Rescue Team is a Charitable Incorporated Organisation registered on 5th December 2019 governed by its CIO-Association document. The principal office is noted within the information page.

Objectives and activities

The objects of the charity are:

For the public benefit, the relief of suffering and distress of those endangered by accident or natural hazard, principally in South and Mid Wales but without geographical limitation by:

- Searching for and rescuing people in difficulties in mountainous regions or inhospitable environments.
- Raising awareness of mountain safety.
- Developing rescue techniques and providing training, including technical training applicable to searching for and rescuing people in difficulties in mountainous regions or inhospitable environments.
- Working effectively with other rescue services such as the police, ambulance, fire and rescue and coastguard services.

Public benefit

The trustees have given due regard to the guidance from the Charity Commission on public benefit and are satisfied that the objectives and activities of Central Beacons Mountain Rescue Team provide a public benefit.

Implementing the Aims and Objectives

Central Beacons Mountain Rescue Team (CBMRT) maintained full operational readiness, providing a 24/7 search and rescue service throughout the reporting period.

The team operates across a diverse and challenging landscape, primarily covering the central section of the Bannau Brycheiniog National Park, including Pen y Fan (the highest peak in South Wales), Cribyn, Corn Du, and the Ystradfellte waterfalls. Our area of responsibility also extends to urban and rural environments in Cardiff, Newport, and the South Wales Valleys.

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CBMRT responds to incidents in mountainous, rural, and urban settings. We play a leading role in locating, stabilising, and evacuating:

- Missing children and young people.
- Elderly individuals.
- People experiencing mental health crises.
- Individuals with learning difficulties who have wandered from their home.
- Injured or lost persons in remote or inaccessible areas.

Additionally, the team provides:

- 4x4 support to the health service during extreme weather conditions
- Flood and swift water rescue capabilities in collaboration with fire and rescue services

CBMRT works in close partnership with other emergency services, including police, ambulance, fire and rescue, and HM Coastguard, ensuring a coordinated and effective response to incidents.

We actively promote public safety and awareness through social media engagement and outreach visits to schools and community organisations.

As a registered charity, CBMRT ensures full compliance with all statutory and legal obligations.

Key activities contributing to CBMRT's objectives include:

- Maintaining operational readiness through regular training, aligned with national standards and focused on developing advanced rescue techniques and technical capabilities
- Representing the team at Mountain Rescue England and Wales, South Wales Search and Rescue Association, All Wales Mountain Rescue meetings, and fostering strong relationships with statutory partners

Achievements and performance

In our report for 31 December 2023 we stated that our principal objectives were to:

- strengthen our operations to become more resilient.
- further develop our engagement and representation in the search and rescue community.
- develop a more reliable funding base.
- develop effective governance for Central Beacons Mountain Rescue Team.
- and develop Central Beacons Mountain Rescue Team as a sustainably conscious organisation

Strengthening Our Operations to Become More Resilient

In 2024, CBMRT responded to over 130 incidents across South Wales, including high-risk missing person searches, complex multi-agency rescues, and injuries in remote terrain. Our operational resilience was enhanced through:

- Expanded Training Regime: Weekly Thursday and monthly Sunday sessions, supplemented by ad hoc specialist training, ensured readiness across technical rescue, medical, and search disciplines.
- Specialist Capabilities:
 - Driving: Advanced and emergency response driving courses prepared the team for upcoming Section 19 regulations.

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- Off road 4x4 driving training, along with attending MREW national driving 4x4 course.
- Water Rescue: Joint exercises with SWFPPS simulated real-world scenarios, improving coordination and readiness.
- Drone Operations: Three qualified operators now support aerial search capabilities.
- Technology Integration:
 - PhoneFind and SARCALL improved search accuracy and incident logging.
 - Airwave Channels enabled seamless multi-agency communication.
- Equipment Investment:
 - Uniform PPE (soft-shell and waterproof gear) issued to all operational members.
 - Rope rescue harnesses purchased to reduce reliance on personal equipment.

These initiatives have significantly improved our ability to respond quickly, safely, and effectively to a growing variety of callouts.

Further Developing Our Engagement and Representation in the Search and Rescue Community

CBMRT has deepened its presence and influence within the SAR community through:

- National Representation:
 - Attendance at the MREW Conference in Lancaster
 - Participation in MREW Party Leader and Field Skills courses.
 - Team members involved in the MREW Search Management instructors group
- Regional Collaboration:
 - Active membership in South Wales Search and Rescue Association.
 - Coordination with Brecon, Longtown, and Western Beacons teams.
 - Engagement with Local Resilience Forums and specialist groups like the Ystradfellte Water Group.
- Public Recognition:
 - Chief Constable's Commendation awarded at SWP HQ Open Day.
 - Penny Brockman awarded an OBE in the King's Birthday Honours for services to Mountain Rescue.
- Medical Education Support:
 - Contributions to Wilderness Medicine courses with Imperial College London and Birmingham University.

These efforts have positioned CBMRT as a respected and proactive voice in the SAR sector, both locally and nationally.

Developing a More Reliable Funding Base

To ensure long-term sustainability, CBMRT is focusing on diversifying and strengthening its funding sources:

- Fundraising Events:
 - A number of events with Bike Park Wales
 - Adra Film Screening
 - WTBB & Forest Holidays Open Day
- Safety Cover for Endurance Events:
 - Pen Y Fan Challenge, Beacons Ultra Marathon, Roman Run, and others provided visibility and financial support.
- Grant Utilisation:
 - Funding secured for PPE and rope rescue equipment.

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- Community Outreach:
 - School visits, cadet education, and public demonstrations increased awareness and donor engagement.

These initiatives have not only raised essential funds but also strengthened our ties with outdoor communities and stakeholders.

Developing Effective Governance for CBMRT

Sustainability is embedded in our culture and operations:

- Volunteer Onboarding:
 - January 2024 intake successfully completed the Foundation Programme, with early integration into operational duties
- Volunteer Wellbeing:
 - Training schedules balance operational demands with personal commitments.
 - Team members trained in both Mental Health First Aid and TRiM
- Community Integration:
 - Engagement with schools, cadets, and public events promotes outdoor safety and awareness.
- Environmental Awareness:
 - Participation in events like the Roman Run and OTT reflects our commitment to responsible outdoor recreation.

CBMRT continues to evolve as a values-driven organisation, conscious of its impact on people, communities, and the environment.

Fundraising and Public Relations

Although Central Beacons Mountain Rescue Team (CBMRT) is not formally registered with the Fundraising Regulator, the organisation adheres to the Fundraising Regulator's Code of Fundraising Practice and standards. This commitment is reflected in the team's approach to transparency, ethical fundraising, and community engagement.

CBMRT does not engage the services of professional fundraisers or commercial participators. All fundraising activities are conducted directly by the team or through community partnerships. Notably, no complaints have been received regarding any fundraising activities or representatives.

During the reporting period, the team's primary sources of income included sponsorship from Bike Park Wales—particularly through covering a number of safety events. Off the Tarmac (OTT) events—as well as unsolicited donations and grants. The team also raised funds and increased public awareness through educational outreach and community events, helping to maintain a strong local presence. One such initiative was the event held at Rock UK Summit Centre, in August 2024, titled 'An Evening with Central Beacons Mountain Rescue Team'. These efforts were further amplified through active use of social media.

Despite a challenging fundraising climate, CBMRT continued to deliver educational sessions and support community events, helping to mitigate potential income losses.

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In addition, CBMRT participated in a range of high-profile and inter-agency events, including the South Wales Police HQ Open Day and the Emergency Services Show at the NEC. These engagements not only enhanced the team's visibility but also reinforced its role within the broader emergency services network.

Improving governance

In response to growing operational demands and financial pressures, the Board of Trustees of Central Beacons Mountain Rescue Team has launched two key initiatives to enhance governance and ensure long-term sustainability.

- ***Strengthening Internal Policies and Procedures***

The first initiative focuses on refining the team's internal policies and procedures. This includes reviewing existing protocols, updating documentation, and ensuring that operational practices align with best governance standards. The aim is to create a more robust framework that supports transparency, accountability, and efficiency across all aspects of our work.

- ***Enhancing Risk Management Framework***

The second project involves a comprehensive review and improvement of our risk management framework. By identifying potential risks and implementing proactive mitigation strategies, the trustees are working to safeguard the organisation's future and ensure the safety and effectiveness of our operations. Team continue to make improvement to our risk management frame to help ensure we uphold our duty care to the public and team members.

To support these efforts, Central Beacons Mountain Rescue Team has partnered with Cranfield Trust, a leading provider of pro bono consultancy for charities. Cranfield Trust is conducting an independent review of our organisational structure, constitution, and strategic direction. Their expert guidance is helping us:

- Clarify governance roles and responsibilities
- Identify areas for structural and procedural improvement
- Develop a long-term strategic and fundraising plan

This collaboration reflects our commitment to continuous improvement and resilience. By investing in governance and strategic planning, we are ensuring that our volunteer-led organisation remains capable, sustainable, and ready to meet the evolving needs of the communities we serve.

Financial review

The charity received total unrestricted incoming resources of £32,801 (2023: £50,352) and expended total unrestricted resources of £70,772 (2023: £68,623). The organisation had an unrestricted deficit for the year before transfers of £37,971 (2023: £18,270 deficit).

Unrestricted reserves at year-end were £414,294 (2023: £452,265) of which £192,539 (2023: £200,750) related to fixed assets. The free reserves of the charity (excluding fixed assets and designated funds) totaled £211,060 (2023: £241,320).

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Reserves policy

The trustees have agreed that it is prudent to maintain a level of reserves sufficient to meet at least 24 months of unrestricted expenditure to finance cash flow requirements and to provide safeguards against a fluctuating rate of income. Our current level of reserves (sufficient for 24 months) is consistent with this policy. Also, the nature of the rescue teams work is such that there is a relatively high risk that substantial funds could be needed at short notice to replace items.

Investment policy

The trustees recognise that the reserves policy means that significant amounts of cash may be held for a time. The trustees therefore seek to obtain income through investment only through guaranteed capital and interest generating safe investments. The trustees review this policy each year.

Risk management

The charity has implemented an enhanced organisational risk register, accompanied by a comprehensive action plan, which has been formally approved by the Board of Trustees. As part of this process, the trustees will be undertaking a thorough assessment of the key risks facing the charity, with particular focus on operational and financial vulnerabilities. They are confident that appropriate systems, controls, and mitigation strategies are in place to manage and reduce the charity's exposure to these major risks.

Among the principal risks identified, the trustees recognise that sustaining a consistent level of income remains a critical challenge—one that is common across the charitable sector. To address this, the trustees have established a robust annual budgeting process designed to align expenditure with strategic priorities, safeguard financial sustainability, and maintain adequate reserves to support the charity's long-term objectives.

Plans for the future

The principal objectives of Central Beacons Mountain Rescue Team are like those of the previous financial year. They are to:

- continue to strengthen our capability for operational resilience.
- continue to raise funds to cover our running costs.
- further develop our engagement and representation in both the search and rescue and public community, both locally and nationally.
- develop a more reliable funding base.
- develop effective governance for Central Beacons Mountain Rescue Team.
- Develop Central Beacons Mountain Rescue Team as a sustainably conscious organisation.

Structure, governance and management

Central Beacons Mountain Rescue Team is a CIO with a registered charity number of 1186781 and an association constitution dated 5 December 2019.

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The charity has over 50 volunteers who undertake highly specialised search and rescue operations for people in the mountainous and less hospitable regions in the South Wales region.

A board of trustees, appointed in accordance with the constitution of Central Beacons Mountain Rescue Team, governs Central Beacons Mountain Rescue Team. Vacancies are advertised and potential candidates are assessed. Candidates are then presented to a general meeting of the Central Beacons Mountain Rescue Team members, which elects the trustees. Trustees are elected for a term of three years. The trustees hold the ultimate responsibility for all legal and financial matters transacted in the name of the charity. They are responsible for the general control and management of the charity.

Central Beacons Mountain Rescue Team provides an induction for new trustees.

The trustees delegate the day-to-day operational management to the Team Leadership and the management committee comprising of the elected officers, and also the Operations Group. In turn, work is delegated to a range of specialist sub-committees, each chaired by an individual with experience of that specialism.

All these people - trustees, officers and members are themselves volunteers: they receive no remuneration other than reimbursement of reasonable expenses. No member of the board of trustees had any beneficial interest in any contract with Central Beacons Mountain Rescue Team during the year.

Thank you.

This report was approved by the board on 22.12 2025 and signed on its behalf.



Penny Brockman OBE - Trustee
Chair of the Trustees

Central Beacons Mountain Rescue Team

Independent examiners' report to the board of trustees on the preparation of the unaudited accounts of Central Beacons Mountain Rescue Team for the year ended 31 December 2024

We report on the examination of the accounts of Central Beacons Mountain Rescue Team for the year ended 31 December 2024 which are set out on pages 1 to 11.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to;

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act ;and
- to state whether particular matters have come to our attention

Basis of the independent examiner's report

Our examination was carried out in accordance with the General directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required of an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of our examination, no matter has come to our attention;

(A) which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that;

* proper accounting records are kept in accordance with section 130 of the 2011 Act; and

* accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act; or

(B) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Catherine A Williams Ltd
Chartered Accountants
The Old Bank
Beaufort Street
Crickhowell
Powys
NP8 1AD

24/10/2025

Central Beacons Mountain Rescue Team
Income and Expenditure Account
for the year ended 31 December 2024

	Note	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
Income					
Donations and legacies	2	26,004	-	26,004	32,952
Charitable activities		3,249	1,300	4,549	5,530
Other trading activities		3,217	-	3,217	12,875
Investment income		331	-	331	373
Total income		<u>32,801</u>	<u>1,300</u>	<u>34,101</u>	<u>51,730</u>
Expenditure					
Raising funds	2b	1,188	-	1,188	726
Charitable activities		67,524	1,300	68,824	66,988
Other expenditure		2,060	-	2,060	2,285
Total expenditure		<u>70,772</u>	<u>1,300</u>	<u>72,072</u>	<u>69,999</u>
Net expenditure		<u>(37,971)</u>	<u>-</u>	<u>(37,971)</u>	<u>(18,269)</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>(37,971)</u>	<u>-</u>	<u>(37,971)</u>	<u>(18,269)</u>
Reconciliation of funds:					
Total funds brought forward		452,265	-	452,265	470,535
Total funds carried forward		<u>414,294</u>	<u>-</u>	<u>414,294</u>	<u>452,266</u>

Central Beacons Mountain Rescue Team
Balance Sheet
as at 31 December 2024

		Total funds	Total funds
Fixed assets			
Tangible assets	4	192,539	200,750
Current assets			
Debtors	7	18,381	10,158
Cash at bank and in hand		217,649	254,544
		<u>236,030</u>	<u>264,702</u>
Creditors: amounts falling due within one year	8	(14,274)	(13,187)
Net current assets		<u>221,756</u>	<u>251,515</u>
Total assets less current liabilities		<u>414,295</u>	<u>452,265</u>
Net assets		<u>414,295</u>	<u>452,265</u>
Income Funds			
General unrestricted funds		211,060	241,320
Restricted funds		-	-
Designated Reserves	8	203,234	210,945
Total funds	7	<u>414,294</u>	<u>452,265</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.



Penny Brockman OBE - Trustee
 Approved on 22/1/2025

Central Beacons Mountain Rescue Team
Notes to the Accounts
for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared on the accruals basis under the historical cost convention and 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 (effective 1 January 2019) and the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Charitable Funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors 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.

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 is received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Event, fundraising and membership income is recognised in the period in which the income relates. Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against grant income, in a restricted fund until the grant condition is met and the amounts are then transferred to unrestricted funds.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Gift Aid

The charity has registered with HMRC for Gift Aid.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of raising funds comprise the costs in relating to generating income such as fundraising expenses.

Charitable expenditure comprises the costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	2% straight line
Computers	25% reducing balance
Fixtures and fittings	25% reducing balance
Clothing and equipment	20% straight line
Motor vehicles	25% reducing balance

Central Beacons Mountain Rescue Team
Notes to the Accounts
for the year ended 31 December 2024

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.

Liabilities

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 obligation 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-currently liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Analysis of income	2024	2023
	£	£
Donations and legacies:		
Donations	26,004	32,952
Grants	-	-
	<u>26,004</u>	<u>32,952</u>
Charitable activities:		
Subscriptions (Gift Aid)	2,894	3,069
Sale of Goods	355	733
Fuel Reimbursement	-	350
Grants (Restricted)	1,300	1,378
	<u>4,549</u>	<u>5,530</u>
Other trading activities:		
Events and fundraising	<u>3,217</u>	<u>12,875</u>
	2024	2024
	£	£
Investment income:		
Interest receivable	<u>331</u>	<u>373</u>
Total income	<u>34,101</u>	<u>51,730</u>
2b Analysis of expenditure	2024	2023
	£	£
Raising funds:		
Fundraising expenses	<u>1,186</u>	<u>726</u>
Charitable activities:		
Communications and IT	7,354	5,743
General office costs	14,929	6,705
Rescue services	17,372	23,753
Sundry Costs	182	2,711
Event Costs	1,866	2,573
Cost of Sales	470	510
Depreciation	24,251	24,953
Bad Debts	2,400	-
	<u>68,824</u>	<u>66,988</u>
	2024	2023
	£	£
Other expenditure:		
Bank charges	60	60
Independent examiner's fees	<u>2,000</u>	<u>2,225</u>
	<u>2,060</u>	<u>2,285</u>
Total expenditure	<u>72,072</u>	<u>69,999</u>

Central Beacons Mountain Rescue Team
Notes to the Accounts
for the year ended 31 December 2024

3 Independent examination fees

The independent examiners' fees for the year ending 31st December 2024 were £2,000 plus VAT and were unpaid at the yearend.

4 Tangible fixed assets

	Land and buildings £	Clothing and equipment £	Fixtures and Fittings £	Computers £	Motor vehicles £	Total £
Cost						
At 1 January 2024	144,588	31,960	11,300	1,182	141,889	330,919
Additions	-	16,040	-	-	-	16,040
At 31 December 2024	144,588	48,000	11,300	1,182	141,889	346,959
Depreciation						
At 1 January 2024	7,899	14,939	7,270	296	99,765	130,169
Charge for the year	2,891	9,599	1,007	222	10,532	24,251
At 31 December 2024	10,790	24,538	8,277	518	110,297	154,420
Net book value						
At 31 December 2024	133,798	23,462	3,023	664	31,592	192,539
At 31 December 2023	136,689	17,021	4,030	886	42,124	200,750

5 Debtors

	2024 £	2023 £
Trade debtors	292	2,706
Other debtors	18,089	7,452
	18,381	10,158

6 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	12,275	11,237
Accruals	1,999	1,950
	14,274	13,187

7 Funds

	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Unrestricted funds	241,320	32,301	(46,521)	(16,040)	211,060
Restricted Funds	-	1,300	(1,300)	-	-
Designated Reserves	210,945	500	(24,251)	16,040	203,234
	452,265	34,101	(72,072)	-	414,294

The income funds of the charity include restricted funds comprising of unexpended balances of donations and grants held on trust for specific purposes;

South Wales Search and Rescue

Grant received to support the operational and running costs of the team.

8 Designated Funds

	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Fixed Assets	200,750	-	(24,251)	16,040	192,539
Bistech	1,540	500	-	-	2,040
Helen and Rachel	8,655	-	-	-	8,655
	210,945	500	(24,251)	16,040	203,234

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes;

Central Beacons Mountain Rescue Team
Notes to the Accounts
for the year ended 31 December 2024

Fixed Assets

The designated funds relates to the net book value of fixed assets held within the charity. Movement relates to depreciation, additions and disposals during the period.

Bistech

The designated fund is to support training.

Helen and Rachel

The designated fund is to provide family fundraising to support the team of two ladies that died in the waterfalls.

9 Analysis of net assets between funds	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	192,539	-	192,539
Current assets	225,334	10,695	-	236,029
Current liabilities	(14,274)	-	-	(14,274)
Net assets as at 31st December 2024	<u>211,060</u>	<u>203,234</u>	<u>-</u>	<u>414,294</u>

10 Transactions with Trustees and related party transactions

No Trustee received remuneration or benefits from the charity during the year ending 31st December 2024 for their role as trustee (2023: £nil).

4 Trustees were reimbursed for expenses of the Charity which they had paid personally during the year totalling £2,451.62.

The charity received membership fees from 4 trustees totalling £360 (2023: 2 trustees £192).

The charity received income from no trustees (2023: £NIL).

No trustees contributed towards any training courses (2023: No trustees)

1 trustee is a director of the company GNU. Services were provided to the charity during the year which totalled £2,771.28 (2023 £4,193)

Central Beacons Mountain Rescue Team
Detailed income and expenditure account
for the year ended 31 December 2024

This schedule does not form part of the statutory accounts

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
Income				
Donations and legacies:				
Collection Boxes	3,220	-	3,220	649
Donations - Individuals	312	-	312	2,635
Donations - In Memory	65	-	65	41
Donations - HMRC Gift Aid Claimed	10,690	-	10,690	20,166
Donations - Clubs and Associations	1,085	-	1,085	800
Donations - Corporate	8,005	-	8,005	5,683
Donations - Social Media	237	-	237	930
Donations - Gift Aid and GASDS	1,732	-	1,732	1,327
Monthly Donations (Gift Aid)	658	-	658	714
	<u>26,004</u>	<u>-</u>	<u>26,004</u>	<u>32,952</u>
Charitable activities:				
Subscriptions (Gift Aid)	2,894	-	2,894	3,069
Sale of Goods	355	-	355	733
Fuel Reimbursement	-	-	-	350
Grants (Restricted)	-	1,300	1,300	1,378
	<u>3,249</u>	<u>1,300</u>	<u>4,549</u>	<u>5,530</u>
Other trading activities:				
Events and fundraising	3,217	-	3,217	12,875
	<u>3,217</u>	<u>-</u>	<u>3,217</u>	<u>12,875</u>
Investment income:				
Interest receivable	331	-	331	373
	<u>331</u>	<u>-</u>	<u>331</u>	<u>373</u>
Total income	<u>32,801</u>	<u>1,300</u>	<u>34,101</u>	<u>51,730</u>
Expenditure on:				
Raising funds:				
Fundraising costs	1,188	-	1,188	726
	<u>1,188</u>	<u>-</u>	<u>1,188</u>	<u>726</u>
Charitable activities:				
Communications and IT:				
IT software and consumables	5,530	-	5,530	4,375
Telephone and internet	1,824	-	1,824	1,368
General office costs:				
Light, power and heating	10,351	-	10,351	4,219
Base expenses	2,186	-	2,186	1,282
Postage, freight and courier	254	-	254	124
Printing and stationery	13	-	13	-
Insurance	1,588	-	1,588	1,080
Repairs and maintenance	537	-	537	-
Rescue services:				
Purchase of rescue equipment	1,187	-	1,187	4,689
Drone expenses	594	-	594	-
Purchase of first aid consumables	426	-	426	933
Motor vehicle expenses	4,491	-	4,491	8,767
Repairs and maintenance	537	-	537	-
Purchase of third party services	2,111	-	2,111	2,215
Training	3,721	1,300	5,021	4,092
Operational Subsistence	944	-	944	931
Travel and subsistence	144	-	144	153
Insurance	1,917	-	1,917	2,003
Sundry Costs	182	-	182	2,711
Event Costs	1,866	-	1,866	2,573
Cost of Sales	470	-	470	510
Depreciation	24,251	-	24,251	24,963
Bad Debts	2,400	-	2,400	-
	<u>67,524</u>	<u>1,300</u>	<u>68,824</u>	<u>66,988</u>
Other expenditure:				
Bank charges	60	-	60	60
Independent examiner's fees	2,000	-	2,000	2,225
	<u>2,060</u>	<u>-</u>	<u>2,060</u>	<u>2,285</u>
Total expenditure	<u>70,772</u>	<u>1,300</u>	<u>72,072</u>	<u>69,999</u>