

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
NORTH EAST WALES SEARCH AND RESCUE TEAM

M. D. Coxey and Co. Limited
Chartered Accountants
25 Grosvenor Road
Wrexham
LL11 1BT

NORTH EAST WALES SEARCH AND RESCUE TEAM

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FOR THE YEAR ENDED 31ST DECEMBER 2024

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NORTH EAST WALES SEARCH AND RESCUE TEAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees of North East Wales Search and Rescue Team, "NEWSAR" present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the CIO are:

To relieve suffering and distress amongst persons endangered by accidents or natural hazards and to assist in the saving of lives and the relief of distress by

(a) the provision of efficient trained resources to relevant organisations for the search and rescue of missing and/or vulnerable people; and

(b) providing assistance in the primary area of operation of the Team - this will be the geographical area of North East Wales and Cheshire. The secondary area shall be the remainder of North Wales, the counties of Mid Wales and the English counties adjoining the primary area. Thereafter, the Team may render assistance in the remainder of the British Isles and elsewhere in the world, as requested.

Significant activities

NEWSAR is a volunteer Search and Rescue (Mountain Rescue) organisation for the area of North East Wales and parts of Conwy and Powys. It is a group of volunteers who help the Police and Ambulance Service by looking for vulnerable people who are missing from home or those in need of rescue. The Team is available 24 hours / 365 days a year.

Public benefit

NEWSAR serves the population and all communities of North East Wales by providing 24/7 Search and Rescue Services as well as going to the aid of those lost, injured or ill on the Hills or on hazardous ground.

The Team also provides support and additional resources to North Wales Police during major incident and during serious weather events.

In deciding the activities that the CIO should undertake, the Trustees have paid due regard to the public benefit guidance issued by the Charity Commission.

Volunteers

NEWSAR CIO have 53 operational volunteers and 20 non-operational volunteers. Non-operational volunteers assist with fundraising events and some training events.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

On average, NEWSAR handles over 80 requests from the Police annually in assisting members of the public in need of help who cannot be reached by the other Emergency Services.

2024 was a typically busy year with 87 callouts.

Team members also undertake visits to schools, youth groups and other organisations to deliver safety messages for people accessing the hills and wilder areas of North East Wales and beyond.

Fundraising activities

Fundraising for NEWSAR is mainly through grants, individual donations, legacies and by providing First Aid cover at events and from street collections and collection tins.

NORTH EAST WALES SEARCH AND RESCUE TEAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

FINANCIAL REVIEW

Financial position

NEWSAR continues to benefit from generous donations and is in a stable financial position to deliver its charitable objectives. Total income for the year was £93,499 (2023: £389,875). After expenditure of £69,643 (2023: £64,685), total reserves are £349,046 (2023: £325,190) of which £12,055 (2023: £3,440) are restricted.

Principal funding sources

Principal funding sources are grants, individual donations and legacies.

Investment policy and objectives

Funds not currently required for short-term expenditure are deposited in interest bearing accounts.

Reserves policy

The Trustees aim to have at least one year's running cost reserved annually.

The unrestricted funds of £ 336,991 at 31st December 2024 (2023: £321,750) are in line with this policy.

Going concern

NEWSAR undertakes regular fundraising activities to ensure that the organisation has sufficient financial resources to maintain full operational status into the future.

We periodically recruit and train new members to replace those who leave the Team.

All of our working assets are regularly inspected to ensure that they remain serviceable, safe and compliant with manufacturers guidelines and legislation and a scheduled replacement programme for expendable items is in place.

FUTURE PLANS

We aim to have a new own Base from where we can run our organisation in the near future. We are currently in negotiations with our current Landlord to investigate the possibility of expanding or rebuilding our current base, provided that a significant extension to the lease is granted. We are also exploring alternative options to ensure the stability of NEWSAR's future which may involve a move of Base.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation (CIO) governed according to its constitution dated 10th November 2020.

Governing documents include:

- " Complaints handling
- " Complaints policy and procedures
- " Conflicting interests
- " Internal charity financial controls policy and procedures
- " Internal risk management policy and procedures
- " Risk management
- " Safeguarding vulnerable beneficiaries
- " Social media policy and procedures
- " Trustee conflicts of interest policy and procedures
- " Trustee expenses policy and procedures

Recruitment and appointment of new trustees

Applications for the position of Trustee are usually from team members or associates of team members who have been identified as being able to assist with the governance of the organisation. Voting for Trustees follows the process set out in the Constitution. We are hoping to look for external Trustees in 2025.

NORTH EAST WALES SEARCH AND RESCUE TEAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees manages the governance and finances of the organisation. The trustees consist of the Chair, Secretary, Treasurer, Fundraising Officer, the Team Leader, and three more team members with experience in this field.

The Operations Group run all operational processes and this consists of the Team Leader, three Deputy Team Leaders, Equipment Officer, Training Officer, Vehicles Officer and Medical Officer. This is supported by Topic Groups which cover the main operational areas of the Team. Team members with professional qualifications in the various facets of the organisation, will train the team members in their skill sets, along with outside professional bodies.

Non-operational team members assist with non-operational team business such as fundraising.

Decision making

Trustees make decisions on governance and financial matters whilst the Operations Group make decisions relating to operational matters. Where there is crossover, the two groups work together.

Induction and training of new trustees

Anybody interested in becoming a Trustee is directed towards the Charity Commission guidance document - 'Charity Trustee: What's Involved'.

New Trustees are issued with the Charity Commission guidance document 'The Essential Trustee: What You Need to Know'.

Key management remuneration

No member in the Team receives remuneration for the contribution they make to the team. Mileage expenses are paid for callouts and training outside of the area.

Wider network

NEWSAR is a member of the regional organisation, North Wales Mountain Rescue Association, and both organisations sit under Mountain Rescue England and Wales.

Risk management

The Board of Trustees has a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Trustees manage a risk register and review this register frequently.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1192256

Principal address

North East Wales Search and Resue
Kingswood Colomendy
Loggerheads
Nr Mold
Flintshire
CH7 5LB

Trustees

R Ashcroft
C Griffiths
A Norton
D Burgess
L Morris (appointed 1.5.24)
A Haigh
D Winterbottom
C Martin

NORTH EAST WALES SEARCH AND RESCUE TEAM

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

M. D. Coxey and Co. Limited
Chartered Accountants
25 Grosvenor Road
Wrexham
LL11 1BT

Approved by order of the board of trustees on and signed on its behalf by:

.....
R Ashcroft - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NORTH EAST WALES SEARCH AND RESCUE TEAM

Independent examiner's report to the trustees of North East Wales Search and Rescue Team

I report to the charity trustees on my examination of the accounts of North East Wales Search and Rescue Team (the Trust) for the year ended 31st December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Anthony Lewis FCCA ACA

M. D. Coxey and Co. Limited
Chartered Accountants
25 Grosvenor Road
Wrexham
LL11 1BT

Date:

NORTH EAST WALES SEARCH AND RESCUE TEAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	43,121	27,565	70,686	382,780
Other trading activities	3	1,731	-	1,731	2,263
Investment income	4	5,307	-	5,307	3,498
Other income	5	15,775	-	15,775	1,334
Total		<u>65,934</u>	<u>27,565</u>	<u>93,499</u>	<u>389,875</u>
EXPENDITURE ON					
Raising funds		884	-	884	2,204
Charitable activities					
Search and rescue	6	49,809	18,950	68,759	62,481
Total		<u>50,693</u>	<u>18,950</u>	<u>69,643</u>	<u>64,685</u>
NET INCOME		15,241	8,615	23,856	325,190
RECONCILIATION OF FUNDS					
Total funds brought forward		321,750	3,440	325,190	-
TOTAL FUNDS CARRIED FORWARD		<u>336,991</u>	<u>12,055</u>	<u>349,046</u>	<u>325,190</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

NORTH EAST WALES SEARCH AND RESCUE TEAM

BALANCE SHEET
31ST DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	10	126,081	9,303	135,384	130,660
CURRENT ASSETS					
Stocks	11	71	-	71	71
Debtors	12	693	-	693	569
Cash at bank		210,746	2,752	213,498	194,490
		<u>211,510</u>	<u>2,752</u>	<u>214,262</u>	<u>195,130</u>
CREDITORS					
Amounts falling due within one year	13	(600)	-	(600)	(600)
NET CURRENT ASSETS		<u>210,910</u>	<u>2,752</u>	<u>213,662</u>	<u>194,530</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>336,991</u>	<u>12,055</u>	<u>349,046</u>	<u>325,190</u>
NET ASSETS		<u>336,991</u>	<u>12,055</u>	<u>349,046</u>	<u>325,190</u>
FUNDS	14				
Unrestricted funds				336,991	321,750
Restricted funds				12,055	3,440
TOTAL FUNDS				<u>349,046</u>	<u>325,190</u>

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

.....
R Ashcroft - Trustee

The notes form part of these financial statements

NORTH EAST WALES SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity is a Charitable Incorporated Organisation registered with the Charity Commission for England and Wales. Its principal address can be found on page 3.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, management are required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily available from other sources. The estimates and underlying assumptions are based on experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Income

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

Expenditure

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

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Motor vehicles	- 10% - 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

NORTH EAST WALES SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	49,187	34,665
Gift aid	21,499	7,922
Subscriptions	-	344
Exceptional items	-	339,849
	<u>70,686</u>	<u>382,780</u>

The charity benefits greatly from the support of its volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Exceptional items represent the assets transferred from the previous NEWSAR charity on commencement of activities as a Charitable Incorporated Organisation.

3. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising events	1,163	1,173
Social lotteries	568	1,090
	<u>1,731</u>	<u>2,263</u>

4. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>5,307</u>	<u>3,498</u>

5. OTHER INCOME

	31.12.24	31.12.23
	£	£
VAT	<u>15,775</u>	<u>1,334</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Search and rescue	<u>61,238</u>	<u>7,521</u>	<u>68,759</u>

NORTH EAST WALES SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

7. SUPPORT COSTS

	Management	Finance	Information technology	Governance costs	Totals
	£	£	£	£	£
Search and rescue	1,519	(7)	3,814	2,195	7,521
	<u>1,519</u>	<u>(7)</u>	<u>3,814</u>	<u>2,195</u>	<u>7,521</u>

Independent examiner's remuneration is included within accountancy fees in the accounts. A breakdown of the fees is as follows:

	31.12.24	31.12.23
	£	£
for independent examination	960	600
	<u>960</u>	<u>600</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	367,780	15,000	382,780
Other trading activities	2,263	-	2,263
Investment income	3,498	-	3,498
Other income	1,334	-	1,334
Total	<u>374,875</u>	<u>15,000</u>	<u>389,875</u>
EXPENDITURE ON			
Raising funds	2,204	-	2,204
Charitable activities			
Search and rescue	50,921	11,560	62,481
Total	<u>53,125</u>	<u>11,560</u>	<u>64,685</u>
NET INCOME	<u>321,750</u>	<u>3,440</u>	<u>325,190</u>
TOTAL FUNDS CARRIED FORWARD	<u>321,750</u>	<u>3,440</u>	<u>325,190</u>

NORTH EAST WALES SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1st January 2024	-	145,733	145,733
Additions	20,990	-	20,990
At 31st December 2024	20,990	145,733	166,723
DEPRECIATION			
At 1st January 2024	-	15,073	15,073
Charge for year	1,193	15,073	16,266
At 31st December 2024	1,193	30,146	31,339
NET BOOK VALUE			
At 31st December 2024	19,797	115,587	135,384
At 31st December 2023	-	130,660	130,660

11. STOCKS

	31.12.24 £	31.12.23 £
Stocks	71	71

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Prepayments	693	569

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other creditors	600	600

14. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	321,750	15,241	336,991
Restricted funds			
Vehicles	3,440	(688)	2,752
Radios	-	9,303	9,303
	3,440	8,615	12,055
TOTAL FUNDS	325,190	23,856	349,046

NORTH EAST WALES SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,934	(50,693)	15,241
Restricted funds			
Vehicles	15,000	(15,688)	(688)
Radios	9,542	(239)	9,303
Vac Mats	3,023	(3,023)	-
	<u>27,565</u>	<u>(18,950)</u>	<u>8,615</u>
TOTAL FUNDS	<u><u>93,499</u></u>	<u><u>(69,643)</u></u>	<u><u>23,856</u></u>

Comparatives for movement in funds

	Net movement in funds £	At 31.12.23 £
Unrestricted funds		
General fund	321,750	321,750
Restricted funds		
Vehicles	3,440	3,440
TOTAL FUNDS	<u><u>325,190</u></u>	<u><u>325,190</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	374,875	(53,125)	321,750
Restricted funds			
Vehicles	15,000	(11,560)	3,440
TOTAL FUNDS	<u><u>389,875</u></u>	<u><u>(64,685)</u></u>	<u><u>325,190</u></u>

NORTH EAST WALES SEARCH AND RESCUE TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

14. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	-	336,991	336,991
Restricted funds			
Vehicles	-	2,752	2,752
Radios	-	9,303	9,303
	-	12,055	12,055
TOTAL FUNDS			
	-	349,046	349,046

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	440,809	(103,818)	336,991
Restricted funds			
Vehicles	30,000	(27,248)	2,752
Radios	9,542	(239)	9,303
Vac Mats	3,023	(3,023)	-
	42,565	(30,510)	12,055
TOTAL FUNDS			
	483,374	(134,328)	349,046

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024.

NORTH EAST WALES SEARCH AND RESCUE TEAM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	49,187	34,665
Gift aid	21,499	7,922
Subscriptions	-	344
Exceptional items	-	339,849
	70,686	382,780
Other trading activities		
Fundraising events	1,163	1,173
Social lotteries	568	1,090
	1,731	2,263
Investment income		
Deposit account interest	5,307	3,498
Other income		
VAT	15,775	1,334
	93,499	389,875
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Advertising	64	663
Giving fees	303	306
Zettle fees	-	236
	367	1,205
Other trading activities		
Fundraising expenses	517	999
Charitable activities		
Insurance	3,185	(93)
Base maintenance	4,439	814
Casualty care	7,723	8,015
Casualty care training	182	102
General equipment	500	102
Hazardous ground	1,602	9,023
Subsistence	685	333
PPE hire	2,616	3,670
Training	2,894	2,289
Travel and accommodation	4,674	2,931
Motor expenses	15,688	11,560
Carried forward	44,188	38,746

This page does not form part of the statutory financial statements

NORTH EAST WALES SEARCH AND RESCUE TEAM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	31.12.24 £	31.12.23 £
Charitable activities		
Brought forward	44,188	38,746
Water equipment	784	4,147
Plant and machinery	1,193	-
Motor vehicles	15,073	15,073
	61,238	57,966
Support costs		
Management		
Rent	-	1
Postage and stationery	199	346
Sundries	1,320	577
	1,519	924
Finance		
Bank charges	(7)	7
Information technology		
Communications/IT	3,432	1,892
Internet costs	382	697
	3,814	2,589
Governance costs		
Accountancy fees	960	600
Professional fees	1,235	395
	2,195	995
Total resources expended	69,643	64,685
Net income	23,856	325,190

This page does not form part of the statutory financial statements