

# SOUTH SNOWDONIA SEARCH AND RESCUE TEAM

England & Wales · Charity number 1195803

## Details

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**Other names** TIM ACHUB A CHWILIO DE ERYRI

**Status** Registered

**Legal form** CIO

**Registered** 2021-09-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** South Snowdonia Search & Rescue  
Cae Adda Chapel  
Trawsfynydd  
Blaenau Ffestiniog  
LL41 4ts  
LL41 4TS

**Phone** 01766540899

**Email** [secretary@sssart.org.uk](mailto:secretary@sssart.org.uk)

**Website** [www.sssart.org.uk](http://www.sssart.org.uk)

## Activities

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**Objects:** TO SAVE LIFE AND ALLEVIATE DISTRESS IN THE UK BY PROVIDING A VOLUNTEER-BASED SEARCH AND RESCUE SERVICE AND WORKING WITH THE POLICE AND OTHER EMERGENCY SERVICES.

**Activities:** We provide a search and rescue service to save lives and alleviate distress in the UK by providing volunteer based search and rescue services, and working with the police and other emergency services

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£54,443	£26,984	-	-
2024-03-31	£23,187	£17,594	-	-
2023-03-31	£23,297	£14,994	-	-
2022-03-31	£11,488	£10,651	-	-

## Trustees

Name	Role	Appointed
Arwyn Williams		2022-08-23
Cinnamon Kirstine LUMSDON		2020-11-03
Glyn Rowlands		2020-11-03
Kevin Griffiths		2020-11-03
Prideaux Hattle		2023-08-01
Steve Kemish		2025-07-01
Stuart Bratton		2023-09-06
Sue Jones		2024-10-16

**SOUTH SNOWDONIA SEARCH AND RESCUE TEAM**

England & Wales - Charity number 1195803

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2025**  
**for**  
**South Snowdonia Search & Rescue Team**

Dunn & Ellis Cyf  
Chartered Accountants  
Adeilad St David's Building  
Stryd Lombard Street  
Porthmadog  
Gwynedd  
LL49 9AP

**South Snowdonia Search & Rescue Team**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2025**

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## **South Snowdonia Search & Rescue Team**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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**

###### Objectives and aims

South Snowdonia Search and Rescue Team (SSSART) is a registered charity that operates in North West Wales and the Snowdonia area. The team is comprised of around 30 team members, all unpaid volunteers who give up their own time at all times of the day and night, 365 days per year to help those lost, injured, or in distress in the mountains or rural locations in South Snowdonia, and in addition to this they also help the police by looking for vulnerable people who are missing from home or those in need of rescue.

###### History

During the 1960's, the mountain rescue situation in South Eryri was very primitive. In 1986, members from the 'Cambrian Rambling Club' came to set up 'Rhinog Rescue Team' under the supervision of Barry Ellis.

In 1973, Moelwyn Rescue Team was set up in the Blaenau Ffestiniog area under the supervision of Tom Thomas. Both teams were very busy during the 70's and 80's and then in 1991, after much discussion, it was decided that both teams would merge as one.

South Snowdonia Search and Rescue Team was used as a new name for the team and it formally registered as a charity in February 1994. The first leader and supervisor leading the team was 'Topper Brown, with Barry Ellis as his second in command.

In 1998, the team was fortunate enough to be offered the old Cae Adda school building, by Trawsfynydd Lake for a period of 25 years by Magnox. After a lot of work altering the building to ensure it was fit for purpose, it was officially opened on the 5th of August, 2000 by Michael Argent, the then chief constable of North Wales Police.

On 13 September 2021 the charity changed its structure, by registering as a charitable incorporated organisation (CIO). This allowed for the modernisation of the governing document and allowed the charity to become a legal entity in its own right, and provides greater protection for the trustees and members. All the assets of the old charity were transferred to the new charity at this date.

##### **Significant activities**

The South Snowdonia Mountain Search and Rescue team covers an area of approximately 1,000 square kilometres. Comprising the Rhinogydd and the Arennig Mountains as well as large areas of moorland and farmland.

These wilderness areas attract those walkers and climbers who wish to get away from the more populated mountain areas in the north of the National Park.

Currently, we average around 50 callouts each year. In the period April 2023 to end March 2024 we received 55 'alerts' from North Wales Police resulting in 36 deployments.

Training takes place every week and equipment is checked and maintained constantly so that we are always in a state of readiness to leave at a moment's notice for the next job.

The team also do an enormous amount of 'unseen' work which goes on behind the scenes. The team members not only have to attend callouts, but they also have to attend fundraising events in order to meet the running costs of the team.

##### **Public benefit**

The charity has complied with the requirements of section 17(5) of the 2011 charities act to have due regard to the guidance published by the charity commission regarding public benefits.

##### **Volunteers**

The Trustees would once again like to thank its team of volunteers for their dedication and commitment of their free time to help support the aims and objectives of the charity during the year.

## **South Snowdonia Search & Rescue Team**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

During the year the team have continued to work closely with the North Wales police, other search teams, the HM Coastguard etc. Examples of activities undertaken include searching for missing persons and carrying out rescue operations in mountainous and very difficult to reach locations no matter what the weather conditions, helping hill-walkers, mountain bikers and anyone who gets in to difficulty in the wild and rugged terrain of South Snowdonia.

#### **FINANCIAL REVIEW**

##### **Financial position**

Our main source of funds this year has again been from grants & donations and we are grateful for the continued support shown by society at large for their continued support.

We use general funds to subsidize the team's activity and equipment costs, which in turn results in a well trained and dedicated group of volunteers that can professionally venture out in all weather to assist those in need.

##### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to its needs and ensure that support and governance costs are covered. The trustees consider that a level of twelve months is sufficient given the flexibility afforded by its low risk investment policy for surplus funds.

The balance held as unrestricted funds at 31 March 2024 was £137,446 of which £48,777 was regarded as free reserves; this being after allowing for funds tied up in tangible fixed assets.

The twelve month expenditure, to 31 March 2024, excluding donations and depreciation, totalled £13,482. The current level of reserves is therefore higher than was needed for day to day activities, but the next financial year will include continued expenditure on the modernisation of the team's base and working structure and thus these excess funds will be applied to the charity's objects going forward.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

As already mentioned, the charity changes its structure on 12 September 2021, and from that date the charity is controlled by its governing document, a CIO association worded document.

The objectives therein state the public benefit purpose of the charity to be to save life and alleviate distress in the UK by providing a volunteer-based search and rescue service and working with the police and other emergency services.

##### **Key management personnel and related parties**

The trustees consider the management board comprising the trustees and officers of the charity to be the key management and they are in charge of directing and controlling the charity as well as running and operating the charity on a day to day basis. All trustees, board members, officers & team members give of their time freely and no remuneration or other benefit in cash or kind was received in the year. Details of key management & related party expenses and transactions are disclosed in a note to the accounts.

##### **Risk management**

The trustees have 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1195803

**South Snowdonia Search & Rescue Team**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**Principal address**

Capel Cae Adda  
Cae Adda  
Trawsfynydd  
Gwynedd  
LL41 4TS

**Trustees**

Mr G Rowlands  
Mr A Williams  
Mr I Mowatt  
Mr K Griffiths  
Ms C K Lumsdon  
Ms P Hattle  
Mr K Jones  
Mr S Bratton

**Base of operations**

Capel Adda  
Cae Adda  
Trawsfynydd  
Gwynedd  
LL41 4TS

**COMMENCEMENT OF ACTIVITIES**

These financial statements are prepared on a going concern basis. This being because the Mountain Rescue sector's structure underwent modernisation in the period. As a part of this process, the South Snowdonia Mountain Rescue Team established a 'charitable incorporated organisation' (CIO) registration at the Charity Commission on 13 September 2021. Although all activities carried on as normal both during and after the transition, the new structure did usher in a new group of Trustees, and provided the organisation with an opportunity to update both its governing document and its operative policies.

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

.....  
Mr G Rowlands - Trustee

**South Snowdonia Search & Rescue Team**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

		<b>31.3.25</b>	31.3.24
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>54,262</b>	21,676
Investment income	2	<b>181</b>	511
Other income		-	1,000
<b>Total</b>		<b>54,443</b>	23,187
<b>EXPENDITURE ON</b>			
Raising funds	3	<b>4,505</b>	134
<b>Charitable activities</b>			
Mountain Rescue		<b>18,998</b>	13,348
Other		<b>3,481</b>	4,112
<b>Total</b>		<b>26,984</b>	17,594
<b>NET INCOME</b>		<b>27,459</b>	5,593
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>137,446</b>	131,853
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>164,905</b>	137,446

The notes form part of these financial statements

**South Snowdonia Search & Rescue Team**

**Balance Sheet**  
**31 March 2025**

	Notes	<b>31.3.25 Unrestricted fund £</b>	31.3.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	<b>97,438</b>	88,669
<b>CURRENT ASSETS</b>			
Debtors	7	<b>17,961</b>	11,309
Cash at bank		<b>50,794</b>	39,675
		<b>68,755</b>	50,984
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(1,288)</b>	(2,207)
<b>NET CURRENT ASSETS</b>		<b>67,467</b>	48,777
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>164,905</b>	137,446
<b>NET ASSETS</b>		<b>164,905</b>	137,446
<b>FUNDS</b>			
Unrestricted funds	9	<b>164,905</b>	137,446
<b>TOTAL FUNDS</b>		<b>164,905</b>	137,446

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

.....  
Mr G Rowlands - Trustee

.....  
Ms C K Lumsdon - Trustee

## **South Snowdonia Search & Rescue Team**

### **Notes to the Financial Statements** **for the Year Ended 31 March 2025**

#### **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.

##### **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.

Freehold property	- 1% on cost
Improvements to property	- 1% on cost
Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Fixed assets are stated at their cost prices, less accumulated depreciation and less amounts recognised in respect of impairment.

##### **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.

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**2. INVESTMENT INCOME**

	<b>31.3.25</b>	31.3.24
	£	£
Deposit account interest	<b>181</b>	511
	<u>          </u>	<u>          </u>

**3. RAISING FUNDS**

**Investment management costs**

	<b>31.3.25</b>	31.3.24
	£	£
Property repairs	<b>112</b>	56
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	21,676
Investment income	511
Other income	1,000
	<u>          </u>
<b>Total</b>	<b>23,187</b>
	<u>          </u>
<b>EXPENDITURE ON</b>	
Raising funds	134
<b>Charitable activities</b>	
Mountain Rescue	13,348
Other	4,112
	<u>          </u>
<b>Total</b>	<b>17,594</b>
	<u>          </u>
<b>NET INCOME</b>	<b>5,593</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	131,853
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>137,446</b>
	<u>          </u>

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2024	51,638	23,979	18,465
Additions	77,150	-	-
Grants	(64,900)	-	-
At 31 March 2025	63,888	23,979	18,465
<b>DEPRECIATION</b>			
At 1 April 2024	826	1,199	11,108
Charge for year	226	240	1,471
At 31 March 2025	1,052	1,439	12,579
<b>NET BOOK VALUE</b>			
At 31 March 2025	62,836	22,540	5,886
At 31 March 2024	50,812	22,780	7,357

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024	1,980	20,750	4,640	121,452
Additions	-	-	-	77,150
Grants	-	-	-	(64,900)
At 31 March 2025	1,980	20,750	4,640	133,702
<b>DEPRECIATION</b>				
At 1 April 2024	1,323	15,205	3,122	32,783
Charge for year	131	1,109	304	3,481
At 31 March 2025	1,454	16,314	3,426	36,264
<b>NET BOOK VALUE</b>				
At 31 March 2025	526	4,436	1,214	97,438
At 31 March 2024	657	5,545	1,518	88,669

Included in cost or valuation of land and buildings is freehold land of £41,310 (2024 - £41,310) which is not depreciated.

Freehold land & buildings represents the 'fair value' of the transfer of title to the charity on 24 January 2019.

Of the fair value, 80% is approximated to comprise of non-depreciated land, while the remaining portion is the base of operations, which was converted out of the old chapel.

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.25</b>	<b>31.3.24</b>
	£	£
VAT	<b>17,961</b>	4,856
Prepayments	-	6,453
	<u><b>17,961</b></u>	<u>11,309</u>

<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.25</b>	<b>31.3.24</b>
	£	£
Trade creditors	<b>673</b>	1,647
Other creditors	<b>615</b>	560
	<u><b>1,288</b></u>	<u>2,207</u>

<b>9. MOVEMENT IN FUNDS</b>		Net movement in funds	At
	At 1.4.24	in funds	31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>137,446</b>	<b>27,459</b>	<b>164,905</b>
	<u>137,446</u>	<u>27,459</u>	<u>164,905</u>
<b>TOTAL FUNDS</b>	<u><b>137,446</b></u>	<u><b>27,459</b></u>	<u><b>164,905</b></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>54,443</b>	<b>(26,984)</b>	<b>27,459</b>
	<u>54,443</u>	<u>(26,984)</u>	<u>27,459</u>
<b>TOTAL FUNDS</b>	<u><b>54,443</b></u>	<u><b>(26,984)</b></u>	<u><b>27,459</b></u>

**Comparatives for movement in funds**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	131,853	5,593	137,446
	<u>131,853</u>	<u>5,593</u>	<u>137,446</u>
<b>TOTAL FUNDS</b>	<u>131,853</u>	<u>5,593</u>	<u>137,446</u>

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,187	(17,594)	5,593
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>23,187</u>	<u>(17,594)</u>	<u>5,593</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	131,853	33,052	164,905
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>131,853</u>	<u>33,052</u>	<u>164,905</u>

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 £
<b>Unrestricted funds</b>			
General fund	77,630	(44,578)	33,052
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>77,630</u>	<u>(44,578)</u>	<u>33,052</u>

**10. RELATED PARTY DISCLOSURES**

The trustees have given due consideration to the related party disclosure requirements and have concluded that there were no disclosable transactions in the period.

## **South Snowdonia Search & Rescue Team**

### **Detailed Statement of Financial Activities** **for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	54,262	21,676
<b>Investment income</b>		
Deposit account interest	181	511
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	1,000
<b>Total incoming resources</b>	<b>54,443</b>	<b>23,187</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	4,393	78
<b>Investment management costs</b>		
Property repairs	112	56
<b>Charitable activities</b>		
Insurance	1,351	617
Light and heat	1,165	1,135
Telephone	453	414
Postage and stationery	34	188
Sundries	787	988
Equipment	7,979	5,447
Training courses	1,922	966
Motor repairs & renewals	1,498	1,373
Motor fuel and running costs	1,945	1,108
Just giving charges	348	180
Paypal fees	311	-
	<b>17,793</b>	<b>12,416</b>
<b>Other</b>		
Freehold property	226	103
Improvements to property	240	240
Plant and machinery	1,471	1,839
Fixtures and fittings	131	164
Motor vehicles	1,109	1,386
Computer equipment	304	380
	<b>3,481</b>	<b>4,112</b>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	244	76

This page does not form part of the statutory financial statements

**South Snowdonia Search & Rescue Team**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy fees	<b>615</b>	560
Legal fees & bookkeeping	<b>346</b>	296
	<hr/> <b>961</b>	<hr/> 856
Total resources expended	<hr/> <b>26,984</b>	<hr/> 17,594
<b>Net income</b>	<hr/> <b>27,459</b>	<hr/> 5,593

This page does not form part of the statutory financial statements

**SOUTH SNOWDONIA SEARCH AND RESCUE TEAM**

England & Wales - Charity number 1195803

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# Accounts

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**REGISTERED CHARITY NUMBER: 1195803**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2024**  
**for**  
**South Snowdonia Search & Rescue Team**

Dunn & Ellis Cyf  
Chartered Accountants  
Adeilad St David's Building  
Stryd Lombard Street  
Porthmadog  
Gwynedd  
LL49 9AP

**South Snowdonia Search & Rescue Team**

**Contents of the Financial Statements  
for the Year Ended 31 March 2024**

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## **South Snowdonia Search & Rescue Team**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

###### Objectives and aims

South Snowdonia Search and Rescue Team (SSSART) is a registered charity that operates in North West Wales and the Snowdonia area. The team is comprised of around 30 team members, all unpaid volunteers who give up their own time at all times of the day and night, 365 days per year to help those lost, injured, or in distress in the mountains or rural locations in South Snowdonia, and in addition to this they also help the police by looking for vulnerable people who are missing from home or those in need of rescue.

###### History

During the 1960's, the mountain rescue situation in South Eryri was very primitive. In 1986, members from the 'Cambrian Rambling Club' came to set up 'Rhinog Rescue Team' under the supervision of Barry Ellis.

In 1973, Moelwyn Rescue Team was set up in the Blaenau Ffestiniog area under the supervision of Tom Thomas. Both teams were very busy during the 70's and 80's and then in 1991, after much discussion, it was decided that both teams would merge as one.

South Snowdonia Search and Rescue Team was used as a new name for the team and it formally registered as a charity in February 1994. The first leader and supervisor leading the team was 'Topper Brown, with Barry Ellis as his second in command.

In 1998, the team was fortunate enough to be offered the old Cae Adda school building, by Trawsfynydd Lake for a period of 25 years by Magnox. After a lot work altering the building to ensure it was fit for purpose, it was officially opened on the 5th of August, 2000 by Michael Argent, the then chief constable of North Wales Police.

On 13 September 2021 the charity changed its structure, by registering as a charitable incorporated organisation (CIO). This allowed for the modernisation of the governing document and allowed the charity to become a legal entity in its own right, and provides greater protection for the trustees and members. All the assets of the old charity were transferred to the new charity at this date.

##### **Significant activities**

The South Snowdonia Mountain Search and Rescue team covers an area of approximately 1,000 square kilometres. Comprising the Rhinogydd and the Arennig Mountains as well as large areas of moorland and farmland.

These wilderness areas attract those walkers and climbers who wish to get away from the more populated mountain areas in the north of the National Park.

Currently, we average around 50 callouts each year. In the period April 2023 to end March 2024 we received 55 'alerts' from North Wales Police resulting in 36 deployments.

Training takes place every week and equipment is checked and maintained constantly so that we are always in a state of readiness to leave at a moment's notice for the next job.

The team also do an enormous amount of 'unseen' work which goes on behind the scenes. The team members not only have to attend callouts, but they also have to attend fundraising events in order to meet the running costs of the team.

##### **Public benefit**

The charity has complied with the requirements of section 17(5) of the 2011 charities act to have due regard to the guidance published by the charity commission regarding public benefits.

##### **Volunteers**

The Trustees would once again like to thank its team of volunteers for their dedication and commitment of their free time to help support the aims and objectives of the charity during the year.

## **South Snowdonia Search & Rescue Team**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the year the team have continued to work closely with the North Wales police, other search teams, the HM Coastguard etc. Examples of activities undertaken include searching for missing persons and carrying out rescue operations in mountainous and very difficult to reach locations no matter what the weather conditions, helping hill-walkers, mountain bikers and anyone who gets in to difficulty in the wild and rugged terrain of South Snowdonia.

#### **FINANCIAL REVIEW**

##### **Financial position**

Our main source of funds this year has again been from grants & donations and we are grateful for the continued support shown by society at large for their continued support.

We use general funds to subsidize the team's activity and equipment costs, which in turn results in a well trained and dedicated group of volunteers that can professionally venture out in all weather to assist those in need.

##### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to its needs and ensure that support and governance costs are covered. The trustees consider that a level of twelve months is sufficient given the flexibility afforded by its low risk investment policy for surplus funds.

The balance held as unrestricted funds at 31 March 2024 was £137,446 of which £48,777 was regarded as free reserves; this being after allowing for funds tied up in tangible fixed assets.

The twelve month expenditure, to 31 March 2024, excluding donations and depreciation, totalled £13,482. The current level of reserves is therefore higher than was needed for day to day activities, but the next financial year will include continued expenditure on the modernisation of the team's base and working structure and thus these excess funds will be applied to the charity's objects going forward.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

As already mentioned, the charity changes its structure on 12 September 2021, and from that date the charity is controlled by its governing document, a CIO association worded document.

The objectives therein state the public benefit purpose of the charity to be to save life and alleviate distress in the UK by providing a volunteer-based search and rescue service and working with the police and other emergency services.

##### **Key management personnel and related parties**

The trustees consider the management board comprising the trustees and officers of the charity to be the key management and they are in charge of directing and controlling the charity as well as running and operating the charity on a day to day basis. All trustees, board members, officers & team members give of their time freely and no remuneration or other benefit in cash or kind was received in the year. Details of key management & related party expenses and transactions are disclosed in a note to the accounts.

##### **Risk management**

The trustees have 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1195803

**South Snowdonia Search & Rescue Team**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**Principal address**

Capel Cae Adda  
Cae Adda  
Trawsfynydd  
Gwynedd  
LL41 4TS

**Trustees**

Mr G Rowlands  
Mr P Hickson (deceased 12.7.23)  
Mr A Williams  
Mr I Mowatt  
Mr K Griffiths  
Ms C K Lumsdon  
Mr I Evans (resigned 6.9.23)  
Ms P Hattle (appointed 1.8.23)  
Mr K Jones (appointed 6.9.23)  
Mr S Bratton (appointed 6.9.23)

**Base of operations**

Capel Adda  
Cae Adda  
Trawsfynydd  
Gwynedd  
LL41 4TS

**COMMENCEMENT OF ACTIVITIES**

These financial statements are prepared on a going concern basis. This being because the Mountain Rescue sector's structure underwent modernisation in the period. As a part of this process, the South Snowdonia Mountain Rescue Team established a 'charitable incorporated organisation' (CIO) registration at the Charity Commission on 13 September 2021. Although all activities carried on as normal both during and after the transition, the new structure did usher in a new group of Trustees, and provided the organisation with an opportunity to update both its governing document and its operative policies.

Approved by order of the board of trustees on 16/10/2024..... and signed on its behalf by:

G. A. Rowlands  
.....  
Mr G Rowlands - Trustee

**South Snowdonia Search & Rescue Team**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		21,676	22,651
<b>Charitable activities</b>			
Mountain Rescue		-	500
Investment income	2	511	146
Other income		1,000	-
<b>Total</b>		<b>23,187</b>	<b>23,297</b>
<b>EXPENDITURE ON</b>			
Raising funds	3	134	1,736
<b>Charitable activities</b>			
Mountain Rescue		13,348	9,553
Other		4,112	3,705
<b>Total</b>		<b>17,594</b>	<b>14,994</b>
<b>NET INCOME</b>		<b>5,593</b>	<b>8,303</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		131,853	123,550
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>137,446</b>	<b>131,853</b>

The notes form part of these financial statements

**South Snowdonia Search & Rescue Team**

**Balance Sheet**  
**31 March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	88,669	87,384
<b>CURRENT ASSETS</b>			
Debtors	7	11,309	2,764
Cash at bank		39,675	42,215
		<u>50,984</u>	<u>44,979</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,207)	(510)
<b>NET CURRENT ASSETS</b>		<u>48,777</u>	<u>44,469</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>137,446</u>	<u>131,853</u>
<b>NET ASSETS</b>		<u>137,446</u>	<u>131,853</u>
<b>FUNDS</b>	9		
Unrestricted funds		137,446	131,853
<b>TOTAL FUNDS</b>		<u>137,446</u>	<u>131,853</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/10/2024 and were signed on its behalf by:

*G. A. Rowlands*

Mr G Rowlands - Trustee

*Ms C K Lumsdon*

Ms C K Lumsdon - Trustee

## **South Snowdonia Search & Rescue Team**

### **Notes to the Financial Statements** **for the Year Ended 31 March 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.

##### **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.

Freehold property	- 1% on cost
Improvements to property	- 1% on cost
Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Fixed assets are stated at their cost prices, less accumulated depreciation and less amounts recognised in respect of impairment.

##### **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.

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**2. INVESTMENT INCOME**

	<b>31.3.24</b>	31.3.23
	£	£
Deposit account interest	<u>511</u>	<u>146</u>

**3. RAISING FUNDS**

**Investment management costs**

	<b>31.3.24</b>	31.3.23
	£	£
Property repairs	<u>56</u>	<u>480</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	22,651
<b>Charitable activities</b>	
Mountain Rescue	500
Investment income	<u>146</u>
<b>Total</b>	<u>23,297</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,736
<b>Charitable activities</b>	
Mountain Rescue	9,553
Other	<u>3,705</u>
<b>Total</b>	<u>14,994</u>
<b>NET INCOME</b>	8,303
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>123,550</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>131,853</u>

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2023	51,638	23,979	13,068
Additions	-	-	5,397
At 31 March 2024	51,638	23,979	18,465
<b>DEPRECIATION</b>			
At 1 April 2023	723	959	9,269
Charge for year	103	240	1,839
At 31 March 2024	826	1,199	11,108
<b>NET BOOK VALUE</b>			
At 31 March 2024	50,812	22,780	7,357
At 31 March 2023	50,915	23,020	3,799

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2023	1,980	20,750	4,640	116,055
Additions	-	-	-	5,397
At 31 March 2024	1,980	20,750	4,640	121,452
<b>DEPRECIATION</b>				
At 1 April 2023	1,159	13,818	2,743	28,671
Charge for year	164	1,387	379	4,112
At 31 March 2024	1,323	15,205	3,122	32,783
<b>NET BOOK VALUE</b>				
At 31 March 2024	657	5,545	1,518	88,669
At 31 March 2023	821	6,932	1,897	87,384

Included in cost or valuation of land and buildings is freehold land of £41,310 (2023 - £41,310) which is not depreciated.

Freehold land & buildings represents the 'fair value' of the transfer of title to the charity on 24 January 2019.

Of the fair value, 80% is approximated to comprise of non-depreciated land, while the remaining portion is the base of operations, which was converted out of the old chapel.

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
VAT	4,856	2,034
Prepayments	6,453	730
	<u>11,309</u>	<u>2,764</u>

<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Trade creditors	1,647	1
Other creditors	560	509
	<u>2,207</u>	<u>510</u>

<b>9. MOVEMENT IN FUNDS</b>		Net movement in funds	At 31.3.24
	At 1.4.23	£	£
<b>Unrestricted funds</b>			
General fund	131,853	5,593	137,446
	<u>131,853</u>	<u>5,593</u>	<u>137,446</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	23,187	(17,594)	5,593
	<u>23,187</u>	<u>(17,594)</u>	<u>5,593</u>

**Comparatives for movement in funds**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	123,550	8,303	131,853
	<u>123,550</u>	<u>8,303</u>	<u>131,853</u>

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,297	(14,994)	8,303
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>23,297</u>	<u>(14,994)</u>	<u>8,303</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	123,550	13,896	137,446
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>123,550</u>	<u>13,896</u>	<u>137,446</u>

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 £
<b>Unrestricted funds</b>			
General fund	46,484	(32,588)	13,896
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>46,484</u>	<u>(32,588)</u>	<u>13,896</u>

**10. RELATED PARTY DISCLOSURES**

The trustees have given due consideration to the related party disclosure requirements and have concluded that there were no disclosable transactions in the period.

**SOUTH SNOWDONIA SEARCH AND RESCUE TEAM**

England & Wales - Charity number 1195803

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2023**  
**for**  
**South Snowdonia Search & Rescue Team**

Dunn & Ellis Cyf  
Chartered Accountants  
Adeilad St David's Building  
Stryd Lombard Street  
Porthmadog  
Gwynedd  
LL49 9AP

**South Snowdonia Search & Rescue Team**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2023**

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<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10

## **South Snowdonia Search & Rescue Team**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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**

###### Objectives and aims

South Snowdonia Search and Rescue Team (SSSART) is a registered charity that operates in North West Wales and the Snowdonia area. The team is comprised of around 30 team members, all unpaid volunteers who give up their own time at all times of the day and night, 365 days per year to help those lost, injured, or in distress in the mountains or rural locations in South Snowdonia, and in addition to this they also help the police by looking for vulnerable people who are missing from home or those in need of rescue.

###### History

During the 1960's, the mountain rescue situation in South Eryri was very primitive. In 1986, members from the 'Cambrian Rambling Club' came to set up 'Rhinog Rescue Team' under the supervision of Barry Ellis.

In 1973, Moelwyn Rescue Team was set up in the Blaenau Ffestiniog area under the supervision of Tom Thomas. Both teams were very busy during the 70's and 80's and then in 1991, after much discussion, it was decided that both teams would merge as one.

South Snowdonia Search and Rescue Team was used as a new name for the team and it formally registered as a charity in February 1994. The first leader and supervisor leading the team was 'Topper Brown, with Barry Ellis as his second in command.

In 1998, the team was fortunate enough to be offered the old Cae Adda school building, by Trawsfynydd Lake for a period of 25 years by Magnox. After a lot work altering the building to ensure it was fit for purpose, it was officially opened on the 5th of August, 2000 by Michael Argent, the then chief constable of North Wales Police.

On 13 September 2021 the charity changed its structure, by registering as a charitable incorporated organisation (CIO). This allowed for the modernisation of the governing document and allowed the charity to become a legal entity in its own right, and provides greater protection for the trustees and members. All the assets of the old charity were transferred to the new charity at this date.

##### **Significant activities**

The South Snowdonia Mountain Search and Rescue team covers an area of approximately 1,000 square kilometres. Comprising the Rhinogydd and the Arennig Mountains as well as large areas of moorland and farmland.

These wilderness areas attract those walkers and climbers who wish to get away from the more populated mountain areas in the north of the National Park.

Currently, we average around 50 callouts each year, and handle 30 to 40 'alerts' which mainly deal with overdue or lost walkers, most of which can be dealt with by mobile phones.

Training takes place every week and equipment is checked and maintained constantly so that we are always in a state of readiness to leave at a moment's notice for the next job.

The team also do an enormous amount of 'unseen' work which goes on behind the scenes. The team members not only have to attend callouts, but they also have to attend fundraising events in order to meet the running costs of the team.

##### **Public benefit**

The charity has complied with the requirements of section 17(5) of the 2011 charities act to have due regard to the guidance published by the charity commission regarding public benefits.

##### **Volunteers**

The Trustees would once again like to thank its team of volunteers for their dedication and commitment of their free time to help support the aims and objectives of the charity during the year.

## **South Snowdonia Search & Rescue Team**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the year the team have continued to work closely with the North Wales police, other search teams, the HM Coastguard etc. Examples of activities undertaken include searching for missing persons and carrying out rescue operations in mountainous and very difficult to reach locations no matter what the weather conditions, helping hill-walkers, mountain bikers and anyone who gets in to difficulty in the wild and rugged terrain of South Snowdonia.

#### **FINANCIAL REVIEW**

##### **Financial position**

Our main source of funds this year has again been from grants & donations and we are grateful for the continued support shown by society at large for their continued support.

We use general funds to subsidize the team's activity and equipment costs, which in turn results in a well trained and dedicated group of volunteers that can professionally venture out in all weather to assist those in need.

##### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to its needs and ensure that support and governance costs are covered. The trustees consider that a level of twelve months is sufficient given the flexibility afforded by its low risk investment policy for surplus funds.

The balance held as unrestricted funds at 31 March 2023 was £131,853 of which £44,469 was regarded as free reserves; this being after allowing for funds tied up in tangible fixed assets.

The twelve month expenditure, to 31 March 2023, excluding donations and depreciation, totalled £11,289. The current level of reserves is therefore higher than was needed for day to day activities, but the next financial year will include continued expenditure on the modernisation of the team's base and working structure and thus these excess funds will be applied to the charity's objects going forward.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

As already mentioned, the charity changes its structure on 12 September 2021, and from that date the charity is controlled by its governing document, a CIO association worded document.

The objectives therein state the public benefit purpose of the charity to be to save life and alleviate distress in the UK by providing a volunteer-based search and rescue service and working with the police and other emergency services.

##### **Key management personnel and related parties**

The trustees consider the management board comprising the trustees and officers of the charity to be the key management and they are in charge of directing and controlling the charity as well as running and operating the charity on a day to day basis. All trustees, board members, officers & team members give of their time freely and no remuneration or other benefit in cash or kind was received in the year. Details of key management & related party expenses and transactions are disclosed in a note to the accounts.

##### **Risk management**

The trustees have 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1195803

**South Snowdonia Search & Rescue Team**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Principal address**

Capel Cae Adda  
Cae Adda  
Trawsfynydd  
Gwynedd  
LL41 4TS

**Trustees**

Mr R Mackintosh (resigned 23.8.22)  
Mr G Griffiths (resigned 23.8.22)  
Mr G Rowlands  
Mr P Hickson (appointed 23.8.22) (deceased 12.7.23)  
Mr A Williams (appointed 23.8.22)  
Mr I Mowatt  
Mr K Griffiths  
Ms C K Lumsdon  
Mr I Evans (resigned 6.9.23)  
Ms P Hattle (appointed 1.8.23)  
Mr K Jones (appointed 6.9.23)  
Mr S Bratton (appointed 6.9.23)

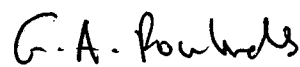
**Base of operations**

Capel Adda  
Cae Adda  
Trawsfynydd  
Gwynedd  
LL41 4TS

**COMMENCEMENT OF ACTIVITIES**

These financial statements are prepared on a going concern basis. This being because the Mountain Rescue sector's structure underwent modernisation in the period. As a part of this process, the South Snowdonia Mountain Rescue Team established a 'charitable incorporated organisation' (CIO) registration at the Charity Commission on 13 September 2021. Although all activities carried on as normal both during and after the transition, the new structure did usher in a new group of Trustees, and provided the organisation with an opportunity to update both its governing document and its operative policies.

Approved by order of the board of trustees on ..... 18-03-24 ..... and signed on its behalf by:



.....  
Mr G Rowlands - Trustee

**South Snowdonia Search & Rescue Team**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

		<b>Year Ended 31.3.23 Unrestricted fund £</b>	<b>Period 13.9.21 to 31.3.22 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>22,651</b>	8,847
<b>Charitable activities</b>			
Mountain Rescue		<b>500</b>	2,640
Investment income	2	<b>146</b>	<u>1</u>
<b>Total</b>		<b><u>23,297</u></b>	<u>11,488</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	<b>1,736</b>	-
<b>Charitable activities</b>			
Mountain Rescue		<b>9,553</b>	8,043
Other		<b>3,705</b>	<u>2,608</u>
<b>Total</b>		<b><u>14,994</u></b>	<u>10,651</u>
<b>NET INCOME</b>		<b>8,303</b>	837
<b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets		<u>-</u>	<u>122,713</u>
<b>Net movement in funds</b>		<b>8,303</b>	123,550
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>123,550</b>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>131,853</u></b>	<u>123,550</u>

The notes form part of these financial statements

**South Snowdonia Search & Rescue Team**

**Balance Sheet**  
**31 March 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	87,384	91,090
<b>CURRENT ASSETS</b>			
Debtors	7	2,764	5,912
Cash at bank		42,215	28,374
		<u>44,979</u>	<u>34,286</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(510)	(1,826)
<b>NET CURRENT ASSETS</b>		<u>44,469</u>	<u>32,460</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>131,853</u>	<u>123,550</u>
<b>NET ASSETS</b>		<u>131,853</u>	<u>123,550</u>
<b>FUNDS</b>			
Unrestricted funds	9	131,853	123,550
<b>TOTAL FUNDS</b>		<u>131,853</u>	<u>123,550</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13/3/2024 and were signed on its behalf by:

*G. A. Rowlands*

Mr G Rowlands - Trustee

*Kirstie Lumsdon*

Ms C K Lumsdon - Trustee

The notes form part of these financial statements

## South Snowdonia Search & Rescue Team

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 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.

##### **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.

Freehold property	- 1% on cost
Improvements to property	- 1% on cost
Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Fixed assets are stated at their cost prices, less accumulated depreciation and less amounts recognised in respect of impairment.

##### **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.

## South Snowdonia Search & Rescue Team

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 2. INVESTMENT INCOME

	<b>Year Ended</b> <b>31.3.23</b>	Period 13.9.21 to 31.3.22
	£	£
Deposit account interest	<u>146</u>	<u>1</u>

#### 3. RAISING FUNDS

##### Investment management costs

	<b>Year Ended</b> <b>31.3.23</b>	Period 13.9.21 to 31.3.22
	£	£
Property repairs	<u>480</u>	<u>-</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the period ended 31 March 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the period ended 31 March 2022.

#### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	8,847
<b>Charitable activities</b>	
Mountain Rescue	2,640
Investment income	<u>1</u>
<b>Total</b>	<u>11,488</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Mountain Rescue	8,043
Other	<u>2,608</u>
<b>Total</b>	<u>10,651</u>
<b>NET INCOME</b>	837
<b>Other recognised gains/(losses)</b>	
Gains on revaluation of fixed assets	<u>122,713</u>

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
Net movement in funds	<u>123,550</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>123,550</u></u>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	
<b>COST</b>				
At 1 April 2022 and 31 March 2023	<u>51,638</u>	<u>23,979</u>	<u>13,068</u>	
<b>DEPRECIATION</b>				
At 1 April 2022	620	719	8,319	
Charge for year	<u>103</u>	<u>240</u>	<u>950</u>	
At 31 March 2023	<u>723</u>	<u>959</u>	<u>9,269</u>	
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u><u>50,915</u></u>	<u><u>23,020</u></u>	<u><u>3,799</u></u>	
At 31 March 2022	<u><u>51,018</u></u>	<u><u>23,260</u></u>	<u><u>4,749</u></u>	
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022 and 31 March 2023	<u>1,980</u>	<u>20,750</u>	<u>4,640</u>	<u>116,055</u>
<b>DEPRECIATION</b>				
At 1 April 2022	954	12,085	2,268	24,965
Charge for year	<u>205</u>	<u>1,733</u>	<u>475</u>	<u>3,706</u>
At 31 March 2023	<u>1,159</u>	<u>13,818</u>	<u>2,743</u>	<u>28,671</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u><u>821</u></u>	<u><u>6,932</u></u>	<u><u>1,897</u></u>	<u><u>87,384</u></u>
At 31 March 2022	<u><u>1,026</u></u>	<u><u>8,665</u></u>	<u><u>2,372</u></u>	<u><u>91,090</u></u>

Included in cost or valuation of land and buildings is freehold land of £41,310 (2022 - £41,310) which is not depreciated.

Freehold land & buildings represents the 'fair value' of the transfer of title to the charity on 24 January 2019.

Of the fair value, 80% is approximated to comprise of non-depreciated land, while the remaining portion is the base of operations, which was converted out of the old chapel.

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.23</b>	<b>31.3.22</b>
	£	£
VAT	<b>2,034</b>	5,176
Prepayments	<u>730</u>	<u>736</u>
	<b><u>2,764</u></b>	<b><u>5,912</u></b>

<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.23</b>	<b>31.3.22</b>
	£	£
Trade creditors	1	571
Other creditors	<u>509</u>	<u>1,255</u>
	<b><u>510</u></b>	<b><u>1,826</u></b>

<b>9. MOVEMENT IN FUNDS</b>		Net movement	At
	At 1.4.22	in funds	31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>123,550</b>	<b>8,303</b>	<b>131,853</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>123,550</u></b>	<b><u>8,303</u></b>	<b><u>131,853</u></b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>23,297</b>	<b>(14,994)</b>	<b>8,303</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>23,297</u></b>	<b><u>(14,994)</u></b>	<b><u>8,303</u></b>

Comparatives for movement in funds

	Net movement	At
	in funds	31.3.22
	£	£
<b>Unrestricted funds</b>		
General fund	123,550	123,550
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>123,550</u></b>	<b><u>123,550</u></b>

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	11,488	(10,651)	122,713	123,550
	<u>11,488</u>	<u>(10,651)</u>	<u>122,713</u>	<u>123,550</u>
<b>TOTAL FUNDS</b>	<u>11,488</u>	<u>(10,651)</u>	<u>122,713</u>	<u>123,550</u>

**10. RELATED PARTY DISCLOSURES**

The trustees have given due consideration to the related party disclosure requirements and have concluded that there were no disclosable transactions in the period.

**SOUTH SNOWDONIA SEARCH AND RESCUE TEAM**

England & Wales - Charity number 1195803

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Period 13 September 2021 to 31 March 2022**  
**for**  
**South Snowdonia Search & Rescue Team**

Dunn & Ellis Cyf  
Chartered Accountants  
Adeilad St David's Building  
Stryd Lombard Street  
Porthmadog  
Gwynedd  
LL49 9AP

**South Snowdonia Search & Rescue Team**

**Contents of the Financial Statements**  
**for the Period 13 September 2021 to 31 March 2022**

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<b>Report of the Trustees</b>	1 to 4
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<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 9

## **South Snowdonia Search & Rescue Team**

### **Report of the Trustees**

#### **for the Period 13 September 2021 to 31 March 2022**

The trustees present their report with the financial statements of the charity for the period 13 September 2021 to 31 March 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**

##### Objectives and aims

South Snowdonia Search and Rescue Team (SSSART) is a registered charity that operates in North West Wales and the Snowdonia area. The team is comprised of around 30 team members, all unpaid volunteers who give up their own time at all times of the day and night, 365 days per year to help those lost, injured, or in distress in the mountains or rural locations in South Snowdonia, and in addition to this they also help the police by looking for vulnerable people who are missing from home or those in need of rescue.

##### History

During the 1960's, the mountain rescue situation in South Eryri was very primitive. In 1986, members from the 'Cambrian Rambling Club' came to set up 'Rhinog Rescue Team' under the supervision of Barry Ellis.

In 1973, Moelwyn Rescue Team was set up in the Blaenau Ffestiniog area under the supervision of Tom Thomas. Both teams were very busy during the 70's and 80's and then in 1991, after much discussion, it was decided that both teams would merge as one.

South Snowdonia Search and Rescue Team was used as a new name for the team and it formally registered as a charity in February 1994. The first leader and supervisor leading the team was 'Topper Brown, with Barry Ellis as his second in command.

In 1998, the team was fortunate enough to be offered the old Cae Adda school building, by Trawsfynydd Lake for a period of 25 years by Magnox. After a lot of work altering the building to ensure it was fit for purpose, it was officially opened on the 5th of August, 2000 by Michael Argent, the then chief constable of North Wales Police.

On 13 September 2021 the charity changed its structure, by registering as a charitable incorporated organisation (CIO). This allowed for the modernisation of the governing document and allowed the charity to become a legal entity in its own right, and provides greater protection for the trustees and members. All the assets of the old charity were transferred to the new charity at this date.

#### **Significant activities**

The South Snowdonia Mountain Search and Rescue team covers an area of approximately 800 square kilometres. Comprising the Rhinogydd the Moelwynion and the Arennig Mountains as well as large areas of moorland and farmland.

These wilderness areas attract those walkers and climbers who wish to get away from the more populated mountain areas in the north of the National Park.

Currently, we average around 50 callouts each year, and handle 30 to 40 'alerts' which mainly deal with overdue or lost walkers, most of which can be dealt with by mobile phones.

Training takes place every week and equipment is checked and maintained constantly so that we are always in a state of readiness to leave at a moment's notice for the next job.

The team also do an enormous amount of 'unseen' work which goes on behind the scenes. The team members not only have to attend callouts, but they also have to attend fundraising events in order to meet the running costs of the team.

#### **Public benefit**

The charity has complied with the requirements of section 17(5) of the 2011 charities act to have due regard to the guidance published by the charity commission regarding public benefits.

## **South Snowdonia Search & Rescue Team**

### **Report of the Trustees** **for the Period 13 September 2021 to 31 March 2022**

#### **OBJECTIVES AND ACTIVITIES**

##### **Volunteers**

The Trustees would once again like to thank its team of volunteers for their dedication and commitment of their free time to help support the aims and objectives of the charity during the year.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the year the team have continued to work closely with the North Wales police, other search teams, the HM Coastguard etc. Examples of activities undertaken include searching for missing persons and carrying out rescue operations in mountainous and very difficult to reach locations no matter what the weather conditions, helping hill-walkers, mountain bikers and anyone who gets in to difficulty in the wild and rugged terrain of South Snowdonia.

#### **FINANCIAL REVIEW**

##### **Financial position**

Our main source of funds this year has again been from grants & donations and we are grateful for the continued support shown by society at large for their continued support.

We use general funds to subsidize the team's activity and equipment costs, which in turn results in a well trained and dedicated group of volunteers that can professionally venture out in all weather to assist those in need.

##### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to its needs and ensure that support and governance costs are covered. The trustees consider that a level of twelve months is sufficient given the flexibility afforded by its low risk investment policy for surplus funds.

The balance held as unrestricted funds at 31 March 2022 was £123,550 of which £31,560 was regarded as free reserves; this being after allowing for funds tied up in tangible fixed assets.

The approximated twelve month expenditure, to March 2022, excluding donations and depreciation, totalled some £23,750. The current level of reserves is therefore higher than was needed for day to day activities, but the next financial year will include continued expenditure on the modernisation of the team's base and working structure and thus these excess funds will be applied to the charity's objects going forward.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

As already mentioned, the charity changes its structure on 12 September 2021, and from that date the charity is controlled by its governing document, a CIO association worded document.

The objectives therein state the public benefit purpose of the charity to be to save life and alleviate distress in the UK by providing a volunteer-based search and rescue service and working with the police and other emergency services.

##### **Key management personnel and related parties**

The trustees consider the management board comprising the trustees and officers of the charity to be the key management and they are in charge of directing and controlling the charity as well as running and operating the charity on a day to day basis. All trustees, board members, officers & team members give of their time freely and no remuneration or other benefit in cash or kind was received in the year. Details of key management & related party expenses and transactions are disclosed in a note to the accounts.

##### **Risk management**

The trustees have 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1195803

## South Snowdonia Search & Rescue Team

### Report of the Trustees for the Period 13 September 2021 to 31 March 2022

#### **Principal address**

Capel Cae Adda  
Cae Adda  
Trawsfynydd  
Gwynedd  
LL41 4TS

#### **Trustees**

Mr R Mackintosh (resigned 23.8.22)  
Mr G Griffiths (resigned 23.8.22)  
Mr G Rowlands  
Mr P Hickson (appointed 23.8.22)  
Mr A Williams (appointed 23.8.22)  
Mr I Mowatt  
Mr K Griffiths  
Ms C K Lumsdon  
Mr I Evans

#### **Base of operations**

Capel Adda  
Cae Adda  
Trawsfynydd  
Gwynedd  
LL41 4TS

#### **COMMENCEMENT OF ACTIVITIES**

These financial statements are prepared on a going concern basis. This being because the Mountain Rescue sector's structure underwent modernisation in the period. As a part of this process, the South Snowdonia Mountain Rescue Team established a 'charitable incorporated organisation' (CIO) registration at the Charity Commission on 13 September 2021. Although all activities carried on as normal both during and after the transition, the new structure did usher in a new group of Trustees, and provided the organisation with an opportunity to update both its governing document and its operative policies.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and regulations.

The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. 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 judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, 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 provisions of the Charity's constitution. 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.

South Snowdonia Search & Rescue Team

Report of the Trustees  
for the Period 13 September 2021 to 31 March 2022

Approved by order of the board of trustees on 30/1/23 ..... and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'K Griffiths', written over a horizontal line.

.....  
Mr K Griffiths - Trustee

**South Snowdonia Search & Rescue Team**

**Statement of Financial Activities**  
**for the Period 13 September 2021 to 31 March 2022**

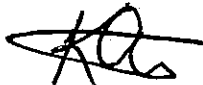
	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		8,847
<b>Charitable activities</b>		
Mountain Rescue		2,640
Investment income	2	1
<b>Total</b>		<u>11,488</u>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Mountain Rescue		8,043
Other		2,608
<b>Total</b>		<u>10,651</u>
<b>NET INCOME</b>		837
<b>Other recognised gains/(losses)</b>		
Gains on revaluation of fixed assets		122,713
<b>Net movement in funds</b>		<u>123,550</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>123,550</u>

**South Snowdonia Search & Rescue Team**

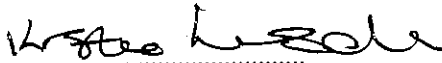
**Balance Sheet**  
**31 March 2022**

	Notes	Unrestricted fund £
<b>FIXED ASSETS</b>		
Tangible assets	4	91,090
<b>CURRENT ASSETS</b>		
Debtors	5	5,912
Cash at bank		28,374
		<hr/>
		34,286
<b>CREDITORS</b>		
Amounts falling due within one year	6	(1,826)
		<hr/>
<b>NET CURRENT ASSETS</b>		32,460
		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		123,550
		<hr/>
<b>NET ASSETS</b>		123,550
		<hr/>
<b>FUNDS</b>	7	
Unrestricted funds		123,550
		<hr/>
<b>TOTAL FUNDS</b>		123,550
		<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/1/23 and were signed on its behalf by:



.....  
Mr K Griffiths - Trustee



.....  
Ms C K Lumsdon - Trustee

## South Snowdonia Search & Rescue Team

### Notes to the Financial Statements

for the Period 13 September 2021 to 31 March 2022

#### 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.

##### **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.

Freehold property	- 1% on cost
Improvements to property	- 1% on cost
Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Fixed assets are stated at their cost prices, less accumulated depreciation and less amounts recognised in respect of impairment.

##### **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.

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued  
for the Period 13 September 2021 to 31 March 2022**

**2. INVESTMENT INCOME**

Deposit account interest	£ <u>1</u>
--------------------------	---------------

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2022.

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
Transfer to ownership	<u>51,638</u>	<u>23,979</u>	<u>13,068</u>
<b>DEPRECIATION</b>			
Charge for year	155	120	528
Transfer to ownership	<u>465</u>	<u>599</u>	<u>7,791</u>
At 31 March 2022	<u>620</u>	<u>719</u>	<u>8,319</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>51,018</u>	<u>23,260</u>	<u>4,749</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
Transfer to ownership	<u>1,980</u>	<u>20,750</u>	<u>4,640</u>	<u>116,055</u>
<b>DEPRECIATION</b>				
Charge for year	114	962	263	2,142
Transfer to ownership	<u>840</u>	<u>11,123</u>	<u>2,005</u>	<u>22,823</u>
At 31 March 2022	<u>954</u>	<u>12,085</u>	<u>2,268</u>	<u>24,965</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>1,026</u>	<u>8,665</u>	<u>2,372</u>	<u>91,090</u>

Included in cost or valuation of land and buildings is freehold land of £41,310 which is not depreciated.

Freehold land & buildings represents the 'fair value' of the transfer of title to the charity on 24 January 2019.

Of the fair value, 80% is approximated to comprise of non-depreciated land, while the remaining portion is the base of operations, which was converted out of the old chapel.

**South Snowdonia Search & Rescue Team**

**Notes to the Financial Statements - continued  
for the Period 13 September 2021 to 31 March 2022**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
VAT	5,176
Prepayments	736
	<hr/>
	5,912
	<hr/> <hr/>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	571
Other creditors	1,255
	<hr/>
	1,826
	<hr/> <hr/>

**7. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>		
General fund	123,550	123,550
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>123,550</b>	<b>123,550</b>
	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	11,488	(10,651)	122,713	123,550
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>11,488</b>	<b>(10,651)</b>	<b>122,713</b>	<b>123,550</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**8. RELATED PARTY DISCLOSURES**

The trustees have given due consideration to the related party disclosure requirements and have concluded that there were no disclosable transactions in the period.