

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

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South Snowdonia Search & Rescue Team

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

	Page
Report of the Trustees	1 to 4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	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 dotted line.

Mr K Griffiths - Trustee

South Snowdonia Search & Rescue Team

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

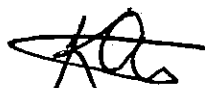
	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		8,847
Charitable activities		
Mountain Rescue		2,640
Investment income	2	1
Total		11,488
EXPENDITURE ON		
Charitable activities		
Mountain Rescue		8,043
Other		2,608
Total		10,651
NET INCOME		837
Other recognised gains/(losses)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

South Snowdonia Search & Rescue Team


Balance Sheet
31 March 2022

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

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	1
	<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 £
COST			
Transfer to ownership	51,638	23,979	13,068
	<u>51,638</u>	<u>23,979</u>	<u>13,068</u>
DEPRECIATION			
Charge for year	155	120	528
Transfer to ownership	465	599	7,791
	<u>620</u>	<u>719</u>	<u>8,319</u>
At 31 March 2022	620	719	8,319
NET BOOK VALUE			
At 31 March 2022	51,018	23,260	4,749
	<u>51,018</u>	<u>23,260</u>	<u>4,749</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
Transfer to ownership	1,980	20,750	4,640	116,055
	<u>1,980</u>	<u>20,750</u>	<u>4,640</u>	<u>116,055</u>
DEPRECIATION				
Charge for year	114	962	263	2,142
Transfer to ownership	840	11,123	2,005	22,823
	<u>954</u>	<u>12,085</u>	<u>2,268</u>	<u>24,965</u>
At 31 March 2022	954	12,085	2,268	24,965
NET BOOK VALUE				
At 31 March 2022	1,026	8,665	2,372	91,090
	<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
	<u>5,912</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

7. MOVEMENT IN FUNDS

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

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

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

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.