

**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**

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**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 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 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**

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

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

**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**

	31.3.24	31.3.23
	£	£
Deposit account interest	511	146

**3. RAISING FUNDS**

**Investment management costs**

	31.3.24	31.3.23
	£	£
Property repairs	56	480

**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	146
<b>Total</b>	23,297
<b>EXPENDITURE ON</b>	
Raising funds	1,736
<b>Charitable activities</b>	
Mountain Rescue	9,553
Other	3,705
<b>Total</b>	14,994
<b>NET INCOME</b>	8,303
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	123,550
<b>TOTAL FUNDS CARRIED FORWARD</b>	131,853

## 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**

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

	31.3.24	31.3.23
	£	£
VAT	4,856	2,034
Prepayments	6,453	730
	<u>11,309</u>	<u>2,764</u>

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

	31.3.24	31.3.23
	£	£
Trade creditors	1,647	1
Other creditors	560	509
	<u>2,207</u>	<u>510</u>

**9. 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>

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>
<b>TOTAL FUNDS</b>	<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>
<b>TOTAL FUNDS</b>	<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
<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
<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
<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.