

**NORTH WALES MOUNTAIN RESCUE ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# NORTH WALES MOUNTAIN RESCUE ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	M Norton	
	T Radford	
	P Frost	
	A Harbach	
	M Waters	
	G Jones	(Appointed 7 March 2024)
	C Griffiths	(Appointed 7 March 2024)

Charity number	1204038
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Accountants	Crestmere Limited Unit F1 Intec Parc Menai Bangor Gwynedd Wales LL57 4FG
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# NORTH WALES MOUNTAIN RESCUE ASSOCIATION

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# NORTH WALES MOUNTAIN RESCUE ASSOCIATION

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2024*

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution dated 23 June 1988 (as subsequently amended, the most recent amendment being in 2017), the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's objects are :

- (1) To support members in relieving the suffering and distress amongst persons in difficulties in inhospitable terrain.
- (2) To provide a command-and-control function to coordinate emergency responses from member organisations.
- (3) To provide members of a management team to coordinate search and rescue incidents, and to assist in the provision of personnel as required.
- (4) To assist in the provision of training to achieve the above objects.
- (5) To represent North Wales charitable Search and Rescue Teams when working with regional, national, international, and governmental bodies.
- (6) To take a strategic lead in the provision of Search and Rescue services in North Wales, assisting charitable organisations in line with these objects.

The Association comprises the volunteer organisations involved in Emergency Response in difficult access locations in the North Wales area, including six mountain rescue teams, one lowland rescue team, a cave rescue team, and a search dog team. Other organisations and partners may hold associate membership.

It holds regular general meetings when matters relevant to all the organisations involved in search and rescue are discussed. It provides training on specialist topics and encourages the standardisation of training levels and standards throughout the region.

It supports the smaller teams both financially and administratively to ensure they are not disadvantaged. It also acts as the conduit for distributing grants to the region.

The Association provides the lead in delivering effective rescue services across the whole of North Wales, linking the various organisations to maintain the highest service standards for those who need our help.

It provides a link between the national body, Mountain Rescue England and Wales (MREW), and the teams, ensuring the flow of information in both directions and promoting best practices.

The association can make grants to members to assist them with purchases when this is beyond the financial capabilities of the teams themselves.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# **NORTH WALES MOUNTAIN RESCUE ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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### **Achievements and performance**

Mountain rescue in the United Kingdom is made up of volunteers who give their time freely to rescue people in difficulties. They undertake training to allow them to perform rescues to a professional and safe standard. The members of the executive committee also volunteer their time to manage the day-to-day running of the Charity.

In addition to their roles within the North Wales Mountain Rescue Association (NWMRA) and its member teams, several NWMRA executive members are also involved in national meetings with MREW.

The members of the Charity have given over 41,000 person-hours of rescue time during the reporting period. The MREW member teams specifically were called out on 717 occasions, assisting 1,418 individuals.

As well as individual teams responding to incidents, we occasionally have incidents where multiple teams are required. A notable example of this was a search for a walker missing in the Carneddau in January. This was a massive search effort involving every team in the region over several days. There were not only mountain rescue teams on the ground but also multiple search dog parties, cave rescue teams with advice on mine searching, and our lowland search specialists who provided mapping and logging capabilities. Several other member teams requested regional support for extended searches in April, May and December.

NWMRA provided tactical advisors for several snow, flood and storm events across the region, especially in December.

It is essential that member teams are trained to allow them to carry out safe and effective search and rescue operations. The Charity has supported regional training that is more cost-effective than all members hosting their own duplicate training. It also gives members an opportunity to work together and get to know each other's skills before they are required to perform large and complex rescues together. NWMRA is currently providing significant support to team training in technical subjects such as rope rescue, casualty care and swift water rescue. NWMRA has purchased licenses which allow instructors to be trained and deliver accredited courses to member teams. This has come at a cost of £2100.00

NWMRA has also coordinated other training, including well-being workshops, which have been very well attended. We are placing great emphasis on ensuring the well-being of our members as we recognise the stressful nature of what we do.

NWMRA encourages member organisations to request support with projects that meet the objects of NWMRA but are too financially demanding for the members to fund on their own. During the year, NWMRA has supported projects including

- £9542.40 to NEWSAR for Digital Radios
- £3000 to Aberdyfi MRT for base refurbishment
- £930.00 for Llanberis MRT for an unexpected stretcher expense
- £7000 to cave Rescue for a new storage container

Members of the NWMRA executive committee are involved in regular meetings with external agencies such as North Wales Police, The Local Search & Rescue Committee, The Local Resilience Forum, Mountain Training Cymru, Adventure Smart Wales, and the Welsh Government.

# **NORTH WALES MOUNTAIN RESCUE ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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Following the successful first series of SOS Extreme Rescues, which was broadcast during 2024, the producers asked NWMRA to support a second series. The first series raised significant awareness of the work of member teams, and we agreed to take part again. Once again, we will receive a small fee for participating; however, the high profile of the program will continue to deliver important messaging to viewers who may use our services.

The majority of funds raised by the charity come from Bequests, and donations made via Paypal, along with grants from the Paypal Charity grant system.

During the reporting period significant income came from

- NWMRA (Charity 700429) closing balance 2023 transferred to NWMRA CIO
- The Estate of Mrs CH
- PayPal Grants
- savings account interest

In addition to the above, Dylan's Restaurants continue to support NWMRA along with North Wales Holiday Cottages and the BANFF film festival by providing opportunities for their members and customers to donate to the charity.

The small grant we received from the Welsh Government came to an end in the reporting period. We have been in negotiation with the Welsh Government to determine if it will be possible to negotiate a new grant to be distributed among all the NWMRA teams.

The Charity's funds are stored in several bank accounts. The Trustees took steps to ensure all accounts are kept below £85,000 to provide protection if a financial institution goes out of business.

The Trustees aim to achieve competitive rates of interest on their accounts. Whilst the interest on the accounts is low, the investment risk is also low, which fits with the Trustees' view of risk.

The Trustees received income from North Wales Mountain Rescue Association (700429), which was an unincorporated charity replaced by North Wales Mountain Rescue Association (1204038). This transfer of funds and assets was approved by The Charity Commission.

#### **Financial review**

It is the charity's policy that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to two years' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities. At the same time, consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees also designated £80,000 as a reserved fund to deal with an unforeseen issue, such as a member team losing a vehicle or suffering a fire at their base.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# NORTH WALES MOUNTAIN RESCUE ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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### **Structure, governance and management**

North Wales Mountain Rescue Organisation is a charitable association governed by its constitution.

The trustees who served during the year were:

M Norton

T Radford

P Frost

A Harbach

M Waters

G Jones

(Appointed 7 March 2024)

C Griffiths

(Appointed 7 March 2024)

Trustees are appointed by election at the AGM.

The trustees' report was approved by the Board of Trustees.

P Frost

**Trustee**

24 April 2025

# **NORTH WALES MOUNTAIN RESCUE ASSOCIATION**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF NORTH WALES MOUNTAIN RESCUE ASSOCIATION**

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I report to the trustees on my examination of the financial statements of North Wales Mountain Rescue Association (the charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Barrie Buels FCCA FCIE  
Independent Examiner  
Crestmere Limited  
Unit F1  
Intec  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FG  
Wales

Dated: 24 April 2025



# NORTH WALES MOUNTAIN RESCUE ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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	Notes	Unrestricted funds 2024 £
<b>Income from:</b>		
Donations and legacies	3	93,865
Charitable activities		3,155
Investments	4	147,427
		<hr/>
<b>Total income</b>		244,447
 <b>Expenditure on:</b>		
Charitable activities	5	45,170
		<hr/>
<b>Total expenditure</b>		45,170
		<hr/>
<b>Net income and movement in funds</b>		199,277
 <b>Reconciliation of funds:</b>		
Fund balances at 1 January 2024		-
		<hr/>
<b>Fund balances at 31 December 2024</b>		199,277
		<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# NORTH WALES MOUNTAIN RESCUE ASSOCIATION

## BALANCE SHEET

**AS AT 31 DECEMBER 2024**

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	Notes	2024 £	£
<b>Current assets</b>			
Cash at bank and in hand		199,861	
		<hr/>	
		199,861	
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	(584)	
		<hr/>	
<b>Net current assets</b>			199,277
			<hr/>
<b>The funds of the charity</b>			
Unrestricted funds			199,277
			<hr/>
			199,277
			<hr/>

The financial statements were approved by the trustees on 24 April 2025

M Waters  
**Trustee**

# NORTH WALES MOUNTAIN RESCUE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

##### Charity information

North Wales Mountain Rescue Association is a charity registered in England & Wales, governed by its constitution.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# NORTH WALES MOUNTAIN RESCUE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# NORTH WALES MOUNTAIN RESCUE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Previous charity 2023 £
Donations and gifts	86,065	38,388
Grants	7,800	7,800
	<u>93,865</u>	<u>46,188</u>

### 4 Income from investments

	Unrestricted funds 2024 £	Previous charity 2023 £
Transfer from previous charity	140,393	-
Interest receivable	7,034	1,625
	<u>147,427</u>	<u>1,625</u>

# NORTH WALES MOUNTAIN RESCUE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 5 Expenditure on charitable activities

	2024 £	Previous charity £
<b>Direct costs</b>		
Digital radios	2,090	776
Other equipment	-	1,790
Other costs	52	247
Training	9,369	7,627
PPE	-	1,610
Communications, IT & web design	-	491
Stationery, postage & office costs	907	1,281
Accountancy & Independent Examination	350	290
Bank charges	111	71
Travel and subsistence	-	812
Grants to member teams	25,671	-
Other costs	6,620	-
	<u>45,170</u>	<u>14,995</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>45,170</u>	<u>14,995</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 8 Creditors: amounts falling due within one year

	2024 £
Trade creditors	164
Accruals and deferred income	420
	<u>584</u>

### 9 Related party transactions

There were no disclosable related party transactions during the year.