

# BRECON MOUNTAIN RESCUE TEAM

England & Wales - Charity number 517732

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1986-07-03

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

## Contact

---

**Address** Brecon Mountain Rescue Team  
Unit 29  
Ffrwdgrech Industrial Estate  
Brecon  
Powys  
LD3 8LA

**Phone** 01874611347

**Email** [secretary@breconmrt.co.uk](mailto:secretary@breconmrt.co.uk)

**Website** [www.breconmrt.co.uk](http://www.breconmrt.co.uk)

## Activities

---

**Objects:** TO RELIEVE SUFFERING AND DISTRESS AMONGST PERSONS ENDANGERED BY ACCIDENTS OR NATURAL HAZARDS, PRIMARILY BUT NOT EXCLUSIVELY IN SOUTH AND MID WALES, AND TO PROVIDE ADEQUATE ARRANGEMENTS FOR THE SECURE AND EFFICIENT SEARCH AND RESCUE OF ANY PERSON OR PERSONS SO ENDANGERED.

**Activities:** To relieve suffering and distress amongst persons endangered by accidents or natural hazards normally in South and Mid Wales, but without geographical limitation and to provide adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered

## Classification

---

- **How:** Provides Human Resources, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** PRIMARILY BUT NOT EXCLUSIVELY IN SOUTH AND MID WALES
- Throughout Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£208,934	£1,209,981	-	-
2024-03-31	£198,615	£68,767	-	-
2023-03-31	£403,221	£60,766	-	-
2022-03-31	£92,069	£61,192	-	-
2021-03-31	£53,003	£34,836	-	-

## Trustees

Name	Role	Appointed
<b>Ashley Stamford-Plows</b>	Chair	2019-05-22
DOMINIC TURPIN		2011-05-23
Dr Robert John Powell		2019-05-22
Jeffery Fraser Evans		2023-05-25
Jonathan Neal Parry		2023-05-25
MARK STUART JONES		
Paul Wesley		2023-05-25
Steffan Garin Williams		2024-05-15
Thomas Robert Williams		2023-10-11
William John Neale		2024-05-15

**BRECON MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 517732

---

# Accounts

---

**BRECON MOUNTAIN RESCUE TEAM  
REGISTERED CHARITY NUMBER 517732**

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

# **BRECON MOUNTAIN RESCUE TEAM**

## **STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025**

<b>CONTENTS</b>	<b>Page</b>
Charity information	3
Trustees' Report for the year ended 31st March 2025	4
Report of the Independent Examiner to the Trustees of Brecon Mountain Rescue Team	6
Statement of Financial Activities (SOFA) for the year ended 31st March 2025	7
Balance Sheet as at 31st March 2025	8
Notes to the accounts for the year ended 31st March 2025	9

## **BRECON MOUNTAIN RESCUE TEAM**

### **CHARITY INFORMATION**

#### **Trustees of the charity as at 31st March 2025**

A Stamford-Plows - Chairman  
R Powell - Team Leader  
M Jones - Deputy Team Leader  
D Turpin - Deputy Team Leader  
R Williams - Deputy Team Leader  
S Williams - Secretary  
D Turpin - Treasurer  
J Neale - Member  
N Parry - Member  
P Wesley - Member  
J Evans - Member

#### **Correspondent**

S Williams

#### **Treasurer**

D Turpin

#### **Independent Examiner**

R D K Roche-Saunders  
Chartered Accountant  
34 The Watton  
Brecon  
Powys  
LD3 7EF

#### **Bankers**

National Westminster Bank plc  
9 High Street  
Abergavenny  
Monmouthshire  
NP7 5SA

#### **Charity registration number**

517732

## **BRECON MOUNTAIN RESCUE TEAM**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025**

#### **Constitution, principal activity and public benefit**

Brecon Mountain Rescue Team (the 'team') is a charity, registered with the Charity Commissioners under number 517732 and affiliated to the Mountain Rescue Council of England and Wales. It was registered on 3rd July 1986 and is governed by its constitution. The charitable purposes for which it was formed are to relieve suffering and distress amongst persons endangered by accidents or natural hazards within the area of South Wales and to provide adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered. The Trustees consider that these purposes are for the public benefit; they are provided to any member of the public, without charge.

#### **Management**

The charity is administered by a management committee comprised of individuals with responsibilities for various aspects of the charity's operations. Since the last Annual General Meeting the chairman was Ashley Stamford-Plows, the team leader was Robert Powell, the secretary was Steffan Williams and the treasurer was Dominic Turpin.

#### **Review of the year**

The team responds to calls from the police and ambulance services, and offers its services to members of the public who find themselves in difficulties, whether in the mountains, on open land, in lowland or urban areas, and assists other teams, the armed forces and other search and rescue organisations.

Construction of the new Headquarters building is now complete, and the team makes full use of its facilities, being able to respond more quickly than previously to emergency calls for help. The equipment and medical supplies are now stored more safely, the vehicles are garaged indoors, and the team members can train all together. The building also offers a free venue for local community organisations, and enables the team to increase its educational outreach work and to save lives through learning.

The team remained available to respond to calls for assistance throughout the construction phase, attending 83 callouts during the year under review, down slightly from 88 in the previous year. As ever, the team members are always ready to offer their services to members of the public as and when required, and will always be ready to come to their assistance if they should get into difficulties.

With the completion of the new Headquarters, the team's major fund-raising effort over the last few years is at an end, and the focus returns to the raising of funds for the day-to-day running expenses. Major donations received during the year included a restricted donation of £30,000 from the Critchley Charitable Trust towards the cost of new team waterproof jackets and £30,000 from the Karin Brass Memorial Fund for general purposes.

The Statement of Financial Activities for the year ended 31st March 2025 on page 8 shows that income was £208,934 (compared with £198,615 in the previous year), while expenditure was £96,067 (£68,767). Net income was thus £112,867 (£129,849).

....continued on page 5

# **BRECON MOUNTAIN RESCUE TEAM**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025 (continued)**

### **Reserves and expenses**

The reserves policy is to endeavour to maintain the reserves at two years' estimated unrestricted expenditure. The team's budget plans are based on that intention, which is designed to ensure that the charity continues to have sufficient available resources to ensure that its primary objective will not be hampered by a short-term imbalance between income and expenditure. The Trustees consider that this level of reserves can realistically be met.

The charity provides a vital emergency service and requires certainty of funding. To that end, funds will be sought beyond the minimum level of reserves where possible in order to increase the proportion of income generated from the charity's own assets, to reduce the dependency on short term fundraising and to avoid spending unrestricted funds on capital purchases.

Funds are invested in pursuit of income from low-risk investments. During the year, monies were held in National Westminster Bank, with a very small balance invested with Virgin Money.

No trustee receives remuneration or expenses, other than reimbursement of out-of-pocket expenses for expenditure incurred on behalf of the team. Where certain conditions are met, members are reimbursed with their travelling costs on a non-profit pence per mile basis; this scheme is available to any member who wishes to claim, including the trustees, and the amounts paid out are shown in total in the vehicles expenses section of note 3.

### **Prospects for the year ahead and general development plans**

The major redevelopment of the team's Headquarters is now virtually complete and is being used for all the intended purposes. There are no major fundraising activities at present, and raising funds for day-to-day activities is presently the focus.

### **Conclusion**

As ever, the team depends largely for its income on donations and fundraising; we remain most grateful to the trustees of the grant making charities and the members of the general public who continue to support us so faithfully and trust that this support will continue. In addition to the financial assistance which the team enjoys, we also receive support and understanding from our members' employers, family and friends when we receive our emergency calls: this assistance is priceless and we are very grateful. We are confident that we can continue to depend upon this support, so that we can continue to provide our service to those who call upon us.

The Trustees have approved the Trustees' Report above.

..... 2025  
Chairman of the Trustees

## **BRECON MOUNTAIN RESCUE TEAM**

### **REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF BRECON MOUNTAIN RESCUE TEAM**

I report to the Trustees on my examination of the accounts of Brecon Mountain Rescue Team (the charity) for the year ended 31st March 2025.

#### **Respective responsibilities of the trustees and the independent examiner**

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Principle effective for reporting periods beginning on or after 1st January 2015.

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

In connection with 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:-

- accounting records were not kept in respect of the charity in accordance with section 130 of the Charities Act;
- the accounts do not accord with those records; or
- 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.

.....

6th May 2025

R D K Roche-Saunders  
Chartered Accountant  
34 The Watton  
Brecon

## BRECON MOUNTAIN RESCUE TEAM

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025 (Referred to as SOFA)

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year funds</b>
<b>Incoming resources (note 2)</b>				
Donations and legacies (a)	132,193	30,000	162,193	151,393
Other trading activities (b) and (c)	38,669	-	38,669	39,173
Bank interest (d)	1,672	-	1,672	2,471
Other items (e)	6,400	-	6,400	5,578
	<hr/>	<hr/>	<hr/>	<hr/>
Total	178,934	30,000	208,934	198,615
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources expended (note 3)</b>				
Raising funds	6,886	-	6,886	8,097
Charitable activities	89,181	-	89,181	60,670
	<hr/>	<hr/>	<hr/>	<hr/>
	96,067	-	96,067	68,767
	<hr/>	<hr/>	<hr/>	<hr/>
Net income, and net movement in funds	82,867	30,000	112,867	129,849
Total funds brought forward	1,097,114	-	1,097,114	967,265
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	£1,179,981	£30,000	£1,209,981	£1,097,114
	<hr/>	<hr/>	<hr/>	<hr/>

**BRECON MOUNTAIN RESCUE TEAM****BALANCE SHEET AS AT 31ST MARCH 2025**

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year funds</b>
<b>Fixed assets</b>				
Tangible assets (note 4)	1,265,545	-	1,265,545	1,278,914
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Current assets</b>				
Stocks on hand	10,100	-	10,100	8,000
Debtors (note 5)	2,757	-	2,757	2,798
Balance at bank and in hand	244,636	30,000	274,636	159,132
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total current assets</b>	257,493	30,000	287,493	169,930
<b>Creditors: amounts falling due within one year (note 6)</b>	31,057	-	31,057	33,330
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net current assets</b>	226,436	30,000	256,436	136,600
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total assets less current liabilities</b>	1,491,981	30,000	1,521,981	1,415,514
Deferred income grants	312,000	-	312,000	318,400
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets less liabilities	£1,179,981	£30,000	£1,209,981	£1,097,114
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds of the Charity</b>				
<b>Restricted income funds (note 7)</b>	-	30,000	30,000	-
<b>Unrestricted funds (note 7)</b>	1,179,981	-	1,179,981	1,097,114
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	£1,179,981	£30,000	£1,209,981	£1,097,114
	<hr/>	<hr/>	<hr/>	<hr/>

# **BRECON MOUNTAIN RESCUE TEAM**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025**

### **1 Accounting policies**

#### **Basis of accounting**

These accounts have been prepared on the accruals basis under the historical cost convention with items recognised at cost or transaction value (unless otherwise stated in the relevant note(s) to these accounts), in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and with the Charities Act 2011.

The financial statements are presented in pounds sterling, which is the functional currency of the team, and are rounded to the nearest £1.

#### **Public benefit**

The Trustees consider that the aims and objectives of the team are such that it constitutes a public benefit entity as defined by FRS 102.

#### **Going concern**

The Trustees are satisfied that the team should continue to be regarded as a going concern and that these accounts are properly prepared on that basis.

#### **Stock**

Stocks of merchandise are valued at the lower of cost and net realisable value.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:-

Brecon Mountain Rescue Team - Headquarters	Written off over 50 years
Fixtures and fittings at the new Headquarters	25% of cost per annum
Drone	33 $\frac{1}{3}$ % of cost per annum
Motor vehicles	20% of cost per annum

The Trustees intend that the new headquarters be fully maintained, and consider that its useful economic life should exceed 50 years.

## **BRECON MOUNTAIN RESCUE TEAM**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 (continued)**

#### **1 Accounting policies (continued)**

##### **Recognition of income and expenditure**

Income is included in the SOFA when the team becomes entitled to the resources, when it is more likely than not that the Trustees will receive the resources and when the monetary value can be measured with sufficient reliability. Legacies are received occasionally, and similar parameters of certainty are applied.

Funding grants are brought into income over the depreciable life of the assets for which they were received.

The team is operated entirely by volunteers, and the value of this help is not included in the accounts.

Expenditure is recognised when it is more likely than not that there is a legal obligation committing the charity to pay.

##### **Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000.

##### **Value Added Tax**

Brecon Mountain Rescue Team is not registered for Value Added Tax (VAT) but, as a charity, is able to reclaim input VAT on appropriate expenditure. The figures in these accounts, both for the current year and for the previous year, exclude VAT.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 (continued)

#### 2 Analysis of income

	2025	2024
<b>(a) Unrestricted donations and gifts</b>		
Boxes	4,275	4,928
SWSARA grant	55	1,378
General donations	58,951	66,253
Donations in memory	6,307	447
Jane Hodge Foundation	5,000	-
Karin Brass	30,000	-
Pontfaen YFC	4,000	-
GE Aerospace	5,000	-
West Midlands Wealth Management	3,000	3,000
Legacies	11,930	67,151
HF Holidays	-	7,000
	<hr/>	<hr/>
	128,518	150,157
	<hr/>	<hr/>
Gift aid	2,547	-
	<hr/>	<hr/>
Membership subscriptions	1,128	1,236
	<hr/>	<hr/>
Total of donations and legacies	132,193	151,393
	<hr/>	<hr/>
<b>(b) Charitable activities</b>		
Sales of merchandise	4,930	10,104
	<hr/>	<hr/>
<b>(c) Fundraising</b>		
General fundraising	5,500	3,089
Black Dragon	15,393	11,523
Beat the Beacons	10,153	12,279
Collections at Royal Welsh Show	693	178
200 Club	2,000	2,000
	<hr/>	<hr/>
	33,739	29,069
	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 (continued)

#### 2 Analysis of income (continued)

	2025	2024
<b>(d) Interest</b>		
National Westminster Bank	1,663	186
Leeds Building Society	-	1,072
Virgin Money	9	1,213
	<hr/>	<hr/>
	1,672	2,471
	<hr/>	<hr/>
<b>(e) Sundry income</b>		
Deferred income grants	6,400	1,600
Fuel reimbursement by Police	-	2,278
Sale of containers	-	1,700
	<hr/>	<hr/>
	6,400	5,578
	<hr/>	<hr/>

#### (f) Restricted donations

This donation of £30,000 from the Critchley Charitable Trust is towards the purchase of new team waterproof jackets. With the completion of the building works, all donations which were previously recognised as restricted have been recognised as unrestricted donations.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 (continued)

#### 3 Analysis of expenditure

	2025	2024
<b>Expenditure on raising funds</b>		
Staging fundraising events	1,700	2,475
Fees payable to donation schemes	551	451
Purchase of merchandising items, adjusted for stock	4,464	4,716
Advertising, marketing and sundry items	171	455
	<hr/>	<hr/>
	6,886	8,097
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
<b>Vehicles and drone running expenses</b>		
Fuel	2,663	2,361
Mileage reimbursement	2,131	2,073
Repairs and maintenance	7,536	2,947
Road fund licences	149	240
Insurance for the drone	995	978
Drone expenses	278	362
Insurance on Gator	-	323
Breakdown cover	181	356
	<hr/>	<hr/>
	13,933	9,640
	<hr/>	<hr/>
<b>Communications</b>		
Worldtext	1,935	812
Radios, headsets, batteries, aerials, repairs etc	667	115
Data SIM	262	422
Starlink	1,186	1,128
Spot Tracker contracts	2,524	3,950
EE	885	395
SARMAN	840	-
	<hr/>	<hr/>
	8,300	6,822
	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 (continued)

#### 3 Training

	2025	2024
Sundry course fees	4,889	3,412
	<hr/>	<hr/>

#### Headquarters

Telephone, internet and subscriptions	26	1,294
Postage and stationery	201	-
Insurance	4,706	1,868
Electricity	3,783	2,517
Water charges	216	202
Sundry maintenance and stores	5,030	1,664
Alarm annual maintenance fee	612	155
Information Commissioner fees	35	35
Sundry items	88	25
Website maintenance costs	830	768
Conference fees	114	1,026
Basewarming costs	-	2,000
	<hr/>	<hr/>
	15,641	11,554
	<hr/>	<hr/>

#### Team clothing and equipment

Total payments	5,338	8,216
	<hr/>	<hr/>

This heading comprises the purchase, repair and replacement of items of clothing and rescue, specialised climbing and safety equipment necessary for the efficient running of the team.

#### Medical requisites

Total payments	2,450	168
	<hr/>	<hr/>

This total comprises expenditure on consumable items and on stocks of controlled drugs, which have to be kept 'in-date'.

**BRECON MOUNTAIN RESCUE TEAM**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 (continued)**

**3 Administration costs**

	<b>2025</b>	<b>2024</b>
Independent examiner's fees	1,250	1,250
Other professional advice	-	800
Fire survey	-	905
	<hr/>	<hr/>
	1,250	2,955
	<hr/>	<hr/>
<b>Depreciation</b>	<b>37,380</b>	<b>17,903</b>
	<hr/>	<hr/>
Total of expenditure on charitable activities	89,181	60,670
	<hr/>	<hr/>

**4 Tangible fixed assets**

	Freehold land and buildings	Furniture and equipment	Motor vehicles, trailers	Total
At cost, 31st March 2024	1,249,867	25,298	131,287	1,406,452
Additions during the year	20,033	-	3,978	24,011
	<hr/>	<hr/>	<hr/>	<hr/>
At cost, 31st March 2025	1,269,900	25,298	135,265	1,430,463
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
As at 31st March 2024	6,247	7,325	113,966	127,538
Provided during the year	25,797	7,324	4,259	33,380
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31st March 2025	32,044	14,649	118,225	160,918
	<hr/>	<hr/>	<hr/>	<hr/>
Net book values:-				
31st March 2024	1,243,620	17,973	17,321	1,278,914
	<hr/>	<hr/>	<hr/>	<hr/>
31st March 2025	1,237,856	10,649	17,040	1,265,545
	<hr/>	<hr/>	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 (continued)

#### 5 Debtors

	2025	2024
Sundry debtors and prepayments	2,757	2,798
	<hr/>	<hr/>

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

Accrued charges	1,550	3,823
Retention due on new base building	29,507	29,507
	<hr/>	<hr/>
	31,057	33,330
	<hr/>	<hr/>

#### 7 Summary of movement of funds

	Balance at 31.3.24	Movement in funds		Balance at 31.3.25
		Incoming resources	Transfer	
Restricted fund	-	30,000	-	30,000
Unrestricted fund	1,097,114	82,867	-	1,189,981
	<hr/>	<hr/>	<hr/>	<hr/>
	£1,097,114	£112,867	£-	£1,219,981
	<hr/>	<hr/>	<hr/>	<hr/>

The monies held in the restricted fund are for the purchase of new team waterproof jackets; the unrestricted fund holds funds for the general operational running costs of the charity.

These details are also shown for the previous year.

	Balance at 31.3.23	Movement in funds		Balance at 31.3.24
		Incoming resources	Transfer	
Restricted fund - new base	595,184	-	595,184	-
Unrestricted fund	372,081	129,849	-	1,097,114
	<hr/>	595,184	<hr/>	<hr/>
	£967,265	£725,033	£595,184	£1,097,114
	<hr/>	<hr/>	<hr/>	<hr/>

## **BRECON MOUNTAIN RESCUE TEAM**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 (continued)**

#### **8 Additional disclosures**

The freehold title of the land at Ffrwdgrech Industrial Estate, Brecon, on which the new Headquarters has been built is recorded as being vested in the names of Ewan Thomas, Dominic Turpin, Duncan Forbes and Ellen Petrina Park Guinan, who hold it on trust for mountain rescue purposes. This land is not at present included as an asset in these accounts.

**BRECON MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 517732

---

# Accounts

---

**BRECON MOUNTAIN RESCUE TEAM  
REGISTERED CHARITY NUMBER 517732**

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

# **BRECON MOUNTAIN RESCUE TEAM**

## **STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

<b>CONTENTS</b>	<b>Page</b>
Charity information	3
Trustees' Report for the year ended 31st March 2024	4
Report of the Independent Examiner to the Trustees of Brecon Mountain Rescue Team	7
Statement of Financial Activities (SOFA) for the year ended 31st March 2024	8
Balance Sheet as at 31st March 2024	9
Notes to the accounts for the year ended 31st March 2024	10

## **BRECON MOUNTAIN RESCUE TEAM**

### **CHARITY INFORMATION**

#### **Trustees of the charity as at 31st March 2024**

A Stamford-Plows - Chairman  
R Powell - Team Leader  
M Jones - Deputy Team Leader  
D Turpin - Deputy Team Leader  
R Williams - Deputy Team Leader  
C Key - Secretary  
D Turpin - Treasurer  
W Walton - Member  
P Wesley - Member  
N Parry - Member

#### **Correspondent**

C Key

#### **Treasurer**

D Turpin

#### **Independent Examiner**

R D K Roche-Saunders  
Chartered Accountant  
34 The Watton  
Brecon  
Powys  
LD3 7EF

#### **Bankers**

National Westminster Bank plc  
9 High Street  
Abergavenny  
Monmouthshire  
NP7 5SA

#### **Charity registration number**

517732

## **BRECON MOUNTAIN RESCUE TEAM**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024**

#### **Constitution, principal activity and public benefit**

Brecon Mountain Rescue Team (the 'team') is a charity, registered with the Charity Commissioners under number 517732 and affiliated to the Mountain Rescue Council of England and Wales. It was registered on 3rd July 1986 and is governed by its constitution. The charitable purposes for which it was formed are to relieve suffering and distress amongst persons endangered by accidents or natural hazards within the area of South Wales and to provide adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered. The Trustees consider that these purposes are for the public benefit; they are provided to any member of the public, without charge.

#### **Management**

The charity is administered by a management committee comprised of individuals with responsibilities for various aspects of the charity's operations. Since the last Annual General Meeting the chairman was Duncan Forbes, the team leader was Robert Powell, the secretary was Claire Key and the treasurer was Dominic Turpin.

#### **Review of the year**

The team responds to calls from the police and ambulance services, and offers its services to members of the public who find themselves in difficulties, whether in the mountains, on open land, in lowland or urban areas, and assists other teams, the armed forces and other search and rescue organisations.

The construction of the new Headquarters building continued apace during the year, becoming ready for the team to use towards the end of 2023. It enables the team to respond quicker to emergency calls for help, to provide a free venue for local community organisations, to store the equipment and medical supplies safely, to garage the vehicles indoors, to train all together as a team and to be able to increase the educational outreach work and save lives through learning.

The team remained available to respond to calls for assistance throughout the construction phase, attending 83 callouts during the year under review, down slightly from 88 in the previous year. As ever, the team members are always ready to offer their services to members of the public as and when required, and will always be ready to come to their assistance if they should get into difficulties.

The overall cost of the building thus far is in excess of £1,249,000. The major funding grants towards the cost of the building were received from the Welsh Government, £250,000, the National Lottery Community Fund, £50,000 and Brecon Beacons National Park Authority, £20,000. There were many other generous donations, including £32,860 from the estate of Mrs S M Griffiths and £27,000 from the estate of Derek Gray, and the balance of the cost has been met from the team's own resources, accumulated from fund-raising efforts in previous years. These generous donors are acknowledged on a special display board inside the building. The year's two major fund-raising events, the Black Dragon and Beat the Beacons, raised in excess of £23,800.

With the completion of the new Headquarters, the team's major fund-raising effort over the last few years is at an end, and the focus returns to the raising of funds for the day-to-day running expenses.

....continued on page 5

## **BRECON MOUNTAIN RESCUE TEAM**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024 (continued)**

#### **Review of the year (continued)**

The Statement of Financial Activities for the year ended 31st March 2024 on page 8 shows that income was £198,615 (compared with £100,950 in the previous year), while expenditure was £68,767 (£60,766). Net income was thus £129,849 (£40,184).

#### **Reserves and expenses**

In the year ended 31st March 2023, the Trustees reviewed their policy in relation to the level of the team's reserves. In view of the major construction costs of the new Headquarters, they decided that on a temporary basis the policy should be to endeavour to maintain the team's reserves at one year's estimated unrestricted expenditure; until then this had been two years' estimated unrestricted expenditure. Now that the great majority of the construction costs have been paid, the Trustees consider that the policy should once again be to endeavour to maintain the reserves at two years' estimated unrestricted expenditure. The team's budget plans are based on that intention, which is designed to ensure that the charity continues to have sufficient available resources to ensure that its primary objective will not be hampered by a short-term imbalance between income and expenditure. The Trustees consider that this level of reserves can realistically be met.

The charity provides a vital emergency service and requires certainty of funding. To that end, funds will be sought beyond the minimum level of reserves where possible in order to increase the proportion of income generated from the charity's own assets, to reduce the dependency on short term fundraising and to avoid spending unrestricted funds on capital purchases.

Funds are invested in pursuit of income from low-risk investments. During the year, apart from monies held in National Westminster Bank, funds were invested with Virgin Money and the Leeds Building Society, although the latter account is now closed.

No trustee receives remuneration or expenses, other than reimbursement of out-of-pocket expenses for expenditure incurred on behalf of the team. Where certain conditions are met, members are reimbursed with their travelling costs on a non-profit pence per mile basis; this scheme is available to any member who wishes to claim, including the trustees, and the amounts paid out are shown in total in the vehicles expenses section of note 3.

#### **Prospects for the year ahead and general development plans**

The major redevelopment of the team's Headquarters is now virtually complete and is being used for all the intended purposes. There are no major fundraising activities at present, and raising funds for day-to-day activities is presently the focus.

....continued on page 6

**BRECON MOUNTAIN RESCUE TEAM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024 (continued)**

**Conclusion**

As ever, the team depends largely for its income on donations and fundraising; we remain most grateful to the trustees of the grant making charities and the members of the general public who continue to support us so faithfully and trust that this support will continue. In addition to the financial assistance which the team enjoys, we also receive support and understanding from our members' employers, family and friends when we receive our emergency calls: this assistance is priceless and we are very grateful. We are confident that we can continue to depend upon this support, so that we can continue to provide our service to those who call upon us.

The Trustees have approved the Trustees' Report above.

.....  
Chairman of the Trustees

.....2024

## **BRECON MOUNTAIN RESCUE TEAM**

### **REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF BRECON MOUNTAIN RESCUE TEAM**

I report to the Trustees on my examination of the accounts of Brecon Mountain Rescue Team (the charity) for the year ended 31st March 2024.

#### **Respective responsibilities of the trustees and the independent examiner**

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Principle effective for reporting periods beginning on or after 1st January 2015.

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

In connection with 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:-

- accounting records were not kept in respect of the charity in accordance with section 130 of the Charities Act;
- the accounts do not accord with those records; or
- 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.

.....

9th May 2024

R D K Roche-Saunders  
Chartered Accountant  
34 The Watton  
Brecon

## BRECON MOUNTAIN RESCUE TEAM

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024 (Referred to as SOFA)

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year funds</b>
<b>Incoming resources (note 2)</b>				
Donations and legacies (a)	151,393	-	151,393	361,043
Other trading activities (b) and (c)	39,173	-	39,173	36,131
Bank interest (d)	2,471	-	2,471	1,053
Other items (e)	5,578	-	5,578	4,994
	<hr/>	<hr/>	<hr/>	<hr/>
Total	198,615	-	198,615	403,221
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources expended (note 3)</b>				
Raising funds	8,097	-	8,097	12,107
Charitable activities	60,670	-	60,670	48,659
	<hr/>	<hr/>	<hr/>	<hr/>
	68,767	-	68,767	60,766
	<hr/>	<hr/>	<hr/>	<hr/>
Net income, and net movement in funds	129,849	-	129,849	342,455
Total funds brought forward	372,081	595,184	967,265	624,810
Transfer restricted income funds to unrestricted funds	595,184	(595,184)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	£1,097,114	£-	£1,097,114	£967,265
	<hr/>	<hr/>	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### BALANCE SHEET AS AT 31ST MARCH 2024

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year funds</b>
<b>Fixed assets</b>				
Tangible assets (note 4)	1,278,914	-	1,278,914	43,094
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Current assets</b>				
Stocks on hand	8,000	-	8,000	8,000
Debtors (note 5)	2,798	-	2,798	689
Balance at bank and in hand	159,132	-	159,132	916,482
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total current assets</b>	169,930	-	169,930	925,171
<b>Creditors: amounts falling due within one year (note 6)</b>	33,330	-	33,330	1,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net current assets</b>	136,600	-	136,600	924,171
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total assets less current liabilities</b>	1,415,514	-	1,415,514	967,265
Deferred income grants	318,400	-	318,400	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets less liabilities	£1,097,114	£-	£1,097,114	£967,265
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds of the Charity</b>				
<b>Restricted income funds (note 7)</b>	-	-	-	595,184
<b>Unrestricted funds (note 7)</b>	1,097,114	-	1,097,114	372,081
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	1,097,114	£-	£1,097,114	£967,265
	<hr/>	<hr/>	<hr/>	<hr/>

# **BRECON MOUNTAIN RESCUE TEAM**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

### **1 Accounting policies**

#### **Basis of accounting, and change in accounting policy**

These accounts have been prepared on the accruals basis under the historical cost convention with items recognised at cost or transaction value (unless otherwise stated in the relevant note(s) to these accounts), in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and with the Charities Act 2011.

The financial statements are presented in pounds sterling, which is the functional currency of the team, and are rounded to the nearest £1.

#### **Public benefit**

The Trustees consider that the aims and objectives of the team are such that it constitutes a public benefit entity as defined by FRS 102.

#### **Going concern**

The Trustees are satisfied that the team should continue to be regarded as a going concern and that these accounts are properly prepared on that basis.

#### **Stock**

Stocks of merchandise are valued at the lower of cost and net realisable value.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:-

Brecon Mountain Rescue Team - Headquarters	Written off over 50 years
Fixtures and fittings at the new Headquarters	25% of cost per annum
Drone	33 $\frac{1}{3}$ % of cost per annum
Motor vehicles	20% of cost per annum

The Trustees intend that the new headquarters be fully maintained, and consider that its useful economic life should exceed 50 years.

## **BRECON MOUNTAIN RESCUE TEAM**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 (continued)**

#### **1 Accounting policies (continued)**

##### **Recognition of income and expenditure**

Income is included in the SOFA when the team becomes entitled to the resources, when it is more likely than not that the Trustees will receive the resources and when the monetary value can be measured with sufficient reliability. Legacies are received occasionally, and similar parameters of certainty are applied.

Funding grants are brought into income over the depreciable life of the assets for which they were received.

The team is operated entirely by volunteers, and the value of this help is not included in the accounts.

Expenditure is recognised when it is more likely than not that there is a legal obligation committing the charity to pay.

##### **Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £1,000.

##### **Value Added Tax**

Brecon Mountain Rescue Team is not registered for Value Added Tax (VAT) but, as a charity, is able to reclaim input VAT on appropriate expenditure. The figures in this year's accounts exclude VAT.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 (continued)

#### 2 Analysis of income

	2024	2023
<b>(a) Unrestricted donations and gifts</b>		
Boxes	4,928	3,782
SWSARA grant	1,378	575
General donations	66,253	50,573
Donations in memory	447	1,972
Margaret Owen	-	1,000
Pobl y Llyn	-	1,373
Morrisons	-	2,275
West Midlands Wealth Management	3,000	2,500
HF Holidays	7,000	-
Legacies	67,151	-
	<hr/>	<hr/>
	150,157	64,050
	<hr/>	<hr/>
Gift aid	-	3,231
	<hr/>	<hr/>
Membership subscriptions	1,236	1,332
	<hr/>	<hr/>
Total of donations and legacies	151,393	68,613
	<hr/>	<hr/>
<b>(b) Charitable activities</b>		
Sales of merchandise	10,104	7,804
	<hr/>	<hr/>
<b>(c) Fundraising</b>		
General fundraising	3,089	1,595
Black Dragon	11,523	13,796
Beat the Beacons	12,279	-
Collections at Royal Welsh Show	178	1,595
200 Club	2,000	1,500
	<hr/>	<hr/>
	29,069	18,486
	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 (continued)

#### 2 Analysis of income (continued)

	2024	2023
<b>(d) Interest</b>		
National Westminster Bank	186	127
Leeds Building Society	1,072	74
Virgin Money	1,213	852
	<hr/>	<hr/>
	2,471	1,053
	<hr/>	<hr/>
<b>(e) Sundry income</b>		
Fuel reimbursement by Police	2,278	-
Sale of containers	1,700	-
Refunds of VAT	-	4,994
Deferred income grants	1,600	-
	<hr/>	<hr/>
	5,578	4,994
	<hr/>	<hr/>

The refunds of VAT are now allocated against the relevant expenditure.

#### **Restricted donations**

With the completion of the building works, all donations which were previously recognised as restricted are now recognised as unrestricted donations.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 (continued)

#### 3 Analysis of expenditure

	2024	2023
<b>Expenditure on raising funds</b>		
Staging fundraising events	2,475	2,654
Fees payable to donation schemes	451	658
Purchase of merchandising items	4,716	6,591
Advertising, marketing and sundry items	455	2,204
	<hr/>	<hr/>
	8,097	12,107
	<hr/>	<hr/>
<b>Expenditure on charitable activities</b>		
<b>Vehicles and drone running expenses</b>		
Fuel	2,361	5,060
Mileage reimbursement	2,073	2,557
Repairs and maintenance	2,947	6,781
Road fund licences	240	220
Insurance for the drone	978	786
Driver testing	-	453
Drone expenses	362	291
Insurance on Gator	323	-
Breakdown cover	356	-
	<hr/>	<hr/>
	9,640	16,148
	<hr/>	<hr/>
<b>Communications</b>		
Worldtext (including a VAT adjustment from last year)	812	2,100
Radios, headsets, batteries, aerials, repairs etc	115	433
Data SIM	422	863
Starlink	1,128	-
Spot Tracker contracts	3,950	3,264
EE	395	255
	<hr/>	<hr/>
	6,822	6,915
	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 (continued)

#### 3 Training

	2024	2023
Sundry course fees	3,412	1,671

#### Headquarters

Telephone, internet and subscriptions	1,294	533
Postage and stationery	-	10
Insurance	1,868	2,165
Electricity	2,517	2,052
Water charges	202	166
Sundry maintenance and stores	1,664	648
Alarm annual maintenance fee and removal charge	155	508
Information Commissioner fees	35	35
Sundry items	25	241
CBMRT	-	792
Website improvements	768	458
Conference fees	1,026	-
Basewarming costs	2,000	-
	<hr/>	<hr/>
	11,554	7,608
	<hr/>	<hr/>

#### Team clothing and equipment

Total payments	8,216	8,751
----------------	-------	-------

This heading comprises the purchase, repair and replacement of items of clothing and rescue, specialised climbing and safety equipment necessary for the efficient running of the team.

#### Medical requisites

Total payments	168	761
----------------	-----	-----

This total comprises expenditure on consumable items and on stocks of controlled drugs, which have to be kept 'in-date'.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 (continued)

#### 3 Administration costs

	2024	2023
Independent examiner's fees	1,250	650
Other fees paid to the independent examiner	-	350
Other professional advice	800	-
Fire survey	905	-
Legal insurance	-	392
	<hr/>	<hr/>
	2,955	1,392
	<hr/>	<hr/>
<b>Depreciation</b>	17,903	5,413
	<hr/>	<hr/>
Total of expenditure on charitable activities	60,670	48,659
	<hr/>	<hr/>

#### 4 Tangible fixed assets

	Freehold land and buildings	Furniture and equipment	Motor vehicles	Total
At cost, 31st March 2023	21,442	-	131,287	152,729
Additions during the year	1,228,425	25,298	-	1,253,723
	<hr/>	<hr/>	<hr/>	<hr/>
At cost, 31st March 2024	1,249,867	25,298	131,287	1,406,452
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
As at 31st March 2023	-	-	109,635	109,635
Provided during the year	6,247	7,325	4,331	17,903
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31st March 2024	6,247	7,325	113,966	127,538
	<hr/>	<hr/>	<hr/>	<hr/>
Net book values:-				
31st March 2023	21,442	-	21,652	43,094
	<hr/>	<hr/>	<hr/>	<hr/>
31st March 2024	1,243,620	17,973	17,321	1,278,914
	<hr/>	<hr/>	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 (continued)

#### 5 Debtors

	2024	2023
Sundry debtors and prepayments	2,798	689
	<hr/>	<hr/>

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

Accrued charges	3,823	1,000
Retention due on new base building	29,507	-
	<hr/>	<hr/>
	33,330	1,000
	<hr/>	<hr/>

#### 7 Summary of movement of funds

	Balance at 31.3.23	Movement in funds		Balance at 31.3.24
		Incoming resources	Transfer	
Restricted fund - new base	595,184	-	595,184	-
Unrestricted fund	372,081	129,849		
		595,184	-	1,097,114
	<hr/>	<hr/>	<hr/>	<hr/>
	£967,265	£725,033	£595,184	£1,097,114
	<hr/>	<hr/>	<hr/>	<hr/>

The restricted fund held funds for the construction of a new operating base for the charity. As this has now been completed, and the building is available for the team's general operations, the balance has been transferred to unrestricted funds. The unrestricted fund holds funds for the general operational running costs of the charity.

These details are also shown for the previous year.

	Balance at 31.3.22	Movement in funds		Balance at 31.3.23
		Incoming resources	Payments	
Restricted fund - new base	292,913	302,271	-	595,184
Unrestricted fund	331,897	100,950	60,766	372,081
	<hr/>	<hr/>	<hr/>	<hr/>
	£624,810	£403,221	£60,766	£967,265
	<hr/>	<hr/>	<hr/>	<hr/>

## **BRECON MOUNTAIN RESCUE TEAM**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 (continued)**

#### **8 Additional disclosures**

The freehold title of the land at Ffrwdgrech Industrial Estate, Brecon, on which the new Headquarters has been built is recorded as being vested in the names of Ewan Thomas, Dominic Turpin, Duncan Forbes and Ellen Petrina Park Guinan, who hold it on trust for mountain rescue purposes. This land is not at present included as an asset in these accounts.

**BRECON MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 517732

---

# Accounts

---

**BRECON MOUNTAIN RESCUE TEAM  
REGISTERED CHARITY NUMBER 517732**

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

# **BRECON MOUNTAIN RESCUE TEAM**

## **STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

<b>CONTENTS</b>	<b>Page</b>
Charity information	3
Trustees' Report for the year ended 31st March 2023	4
Report of the Independent Examiner to the Trustees of Brecon Mountain Rescue Team	7
Statement of Financial Activities (SOFA) for the year ended 31st March 2023	8
Balance Sheet as at 31st March 2023	9
Notes to the accounts for the year ended 31st March 2023	10

## **BRECON MOUNTAIN RESCUE TEAM**

### **CHARITY INFORMATION**

#### **Trustees of the charity as at 31st March 2023**

D Forbes - Chairman  
R Powell - Team Leader  
M Jones - Deputy Team Leader  
D Turpin - Deputy Team Leader  
C Key - Secretary  
D Turpin - Treasurer  
A Stamford-Plows - Member  
W Gold - Member  
M Gregory - Member  
R Preece - Member

#### **Correspondent**

C Key

#### **Treasurer**

D Turpin

#### **Independent Examiner**

R D K Roche-Saunders  
Chartered Accountant  
34 The Watton  
Brecon  
Powys  
LD3 7EF

#### **Bankers**

National Westminster Bank plc  
9 High Street  
Abergavenny  
Monmouthshire  
NP7 5SA

#### **Charity registration number**

517732

## **BRECON MOUNTAIN RESCUE TEAM**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023**

#### **Constitution, principal activity and public benefit**

Brecon Mountain Rescue Team (the 'Team') is a charity, registered with the Charity Commissioners under number 517732 and affiliated to the Mountain Rescue Council of England and Wales. It was registered on 3rd July 1986 and is governed by its constitution. The charitable purposes for which it was formed are to relieve suffering and distress amongst persons endangered by accidents or natural hazards within the area of South Wales and to provide adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered. The Trustees consider that these purposes are for the public benefit; they are provided to any member of the public, without charge.

#### **Management**

The charity is administered by a management committee comprised of individuals with responsibilities for various aspects of the charity's operations. Since the last Annual General Meeting the chairman was Duncan Forbes, the team leader was Robert Powell, the secretary was Claire Key and the treasurer was Dominic Turpin.

#### **Review of the year**

The team responds to calls from the police and ambulance services, and offers its services to members of the public who find themselves in difficulties, whether in the mountains, on open land, in lowland or urban areas, and assists other teams, the armed forces and other search and rescue organisations.

With almost all of the coronavirus pandemic restrictions lifted, members of the public were once again able to enjoy the pleasures of the hills, countryside and mountains. and the Team continued to respond to callouts from those in difficulties. Team member training continues, both on a regular basis and in certain specialised areas with outside providers. In terms of fundraising, the Team, whilst recognising the need to keep general purpose funds flowing inwards, concentrated its focus on raising funds for the construction of the new Headquarters building. The Black Dragon Challenge walk was the major fundraiser for unrestricted funds, raising almost £14000; whilst the drive for restricted funds raised £302271, with some magnificent donations as shown on page 13.

The Statement of Financial Activities for the year ended 31st March 2023 on page 7 show that income amounted to £100950 (compared with £92069 in the previous year), and that expenditure totalled £60766 (£61192). As a result, receipts exceeded payments by £40184 (£30877).

#### **Prospects for the year ahead and general development plans**

As ever, the Team members are always ready to offer their services to members of the public as and when required, and will always be ready to come to their assistance if they should get into difficulties.

.....continued on page 3

## **BRECON MOUNTAIN RESCUE TEAM**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023 (continued)**

#### **Prospects for the year ahead and general development plans (continued)**

The major redevelopment of the Team's Headquarters is now under way, and the Trustees are hopeful that the work will be completed by the end of 2023. It will enable the Team to respond quicker to emergency calls for help, to provide a free venue for local community organisations, to store the equipment and medical supplies safely, to garage the vehicles indoors, to train all together as a team and to be able to increase the educational outreach work and save lives through learning.

#### **Conclusion**

As ever, the Team depends largely for its income on donations and fundraising; we remain most grateful to the trustees of the grant making charities and the members of the general public who continue to support us so faithfully and trust that this support will continue through these difficult times. In addition to the financial assistance which the Team enjoys, we also receive support and understanding from our members' employers, family and friends when we receive our emergency calls: this assistance is priceless and we are very grateful. We are confident that we can continue to depend upon this support, so that we can continue to provide our service to those who call upon us.

#### **Reserves and expenses**

The Trustees have reviewed their policy in relation to the level of the team's reserves. They have decided that, on a temporary basis and while fundraising for the new headquarters continues, the policy should be to endeavour to maintain the team's reserves at one year's estimated unrestricted expenditure, rather than the three years' level which has been the policy up until now. The team's budget plans are based on that intention, which is designed to ensure that the charity continues to have sufficient available resources to ensure that its primary objective will not be hampered by a short-term imbalance between income and expenditure. The Trustees consider that this level of reserves can be met during the forthcoming period of redevelopment and despite the challenges which have presented in recent years.

The charity provides a vital emergency service and requires certainty of funding. To that end, funds will be sought beyond the minimum level of reserves where possible in order to increase the proportion of income generated from the charity's own assets, to reduce the dependency on short term fundraising and to avoid spending unrestricted funds on capital purchases.

Funds are invested in pursuit of income from low-risk investments. During the year, apart from monies held in National Westminster Bank, funds are invested with the Leeds Building Society and with Virgin Money.

No trustee receives remuneration or expenses, other than reimbursement of out-of-pocket expenses for expenditure incurred on behalf of the team. Where certain conditions are met, members are reimbursed with their travelling costs on a non-profit pence per mile basis; this scheme is available to any member who wishes to claim, including the trustees, and the amounts paid out are shown in total in the vehicles expenses section of note 3.

....continued

**BRECON MOUNTAIN RESCUE TEAM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023 (continued)**

The Trustees have approved the Trustees' Report above.

.....  
Chairman of the Trustees

.....2023

## **BRECON MOUNTAIN RESCUE TEAM**

### **REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF BRECON MOUNTAIN RESCUE TEAM**

I report to the Trustees on my examination of the accounts of Brecon Mountain Rescue Team (the charity) for the year ended 31st March 2023.

#### **Respective responsibilities of the trustees and the independent examiner**

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Principle effective for reporting periods beginning on or after 1st January 2015.

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

In connection with 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:-

- accounting records were not kept in respect of the charity in accordance with section 130 of the Charities Act;
- the accounts do not accord with those records; or
- 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.

.....

18th May 2023

R D K Roche-Saunders  
Chartered Accountant  
34 The Watton  
Brecon

## BRECON MOUNTAIN RESCUE TEAM

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023 (Referred to as SOFA)

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year funds*</b>
<b>Incoming resources (note 2)</b>				
Donations and legacies	58772	302271	361043	113568
Other trading activities	36131	-	36131	14105
Bank interest	1053	-	1053	403
Other items	4994	-	4994	5906
	_____	_____	_____	_____
Total	100950	302271	403221	133982
	_____	_____	_____	_____
<b>Resources expended (note 3)</b>				
Raising funds	12107	-	12107	10985
Charitable activities	48659	-	48659	50207
	_____	_____	_____	_____
	60766	-	60766	61192
	_____	_____	_____	_____
Net income, and net movement in funds	40184	302271	342455	72790
Total funds brought forward	331897	292913	624810	552020
	_____	_____	_____	_____
Total funds carried forward	£372081	£595184	£967265	£624810
	_____	_____	_____	_____

\* All income in the prior year was unrestricted except for donations of £41913 towards the cost of building the new base.

**BRECON MOUNTAIN RESCUE TEAM****BALANCE SHEET AS AT 31ST MARCH 2023**

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year funds</b>
<b>Fixed assets</b>				
Tangible assets (note 4)	21652	21442	43094	30201
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Current assets</b>				
Stocks on hand	8000	-	8000	8000
Debtors (note 5)	689	-	689	629
Balance at bank and in hand	342740	573742	916482	586630
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total current assets</b>	351429	573742	925171	595259
<b>Creditors: amounts falling due within one year (note 6)</b>	1000	-	1000	650
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net current assets</b>	350429	573742	924171	594609
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total assets less current liabilities</b>	£372081	£595184	£967265	£624810
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds of the Charity</b>				
<b>Restricted income funds (note 7)</b>		595184	595184	292913
<b>Unrestricted funds (note 7)</b>	372081		372081	331897
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	£372081	£595184	£967265	£624810
	<hr/>	<hr/>	<hr/>	<hr/>

## **BRECON MOUNTAIN RESCUE TEAM**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

#### **1 Accounting policies**

##### **Basis of accounting, and change in accounting policy**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value (unless otherwise stated in the relevant note(s) to these accounts), in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and with the Charities Act 2011.

As a change in accounting policy, these accounts are prepared for the first time on the accruals basis, rather than as a receipts and payment account. Although this is necessitated by the turnover thresholds in the Charity Commission's charity and reporting regulations, the change also ensures that the accounts present a true and fair view of the accounts of the Brecon Mountain Rescue Team (the 'Team'). As a result of this change in policy, adjustments have been made to the Team's accounts which are set out in note xx to these accounts. included the introduction into the accounts of the Team's vehicles at a cost of £131,287 at 31st March 2023 (previous year £131,287), accumulated depreciation of £109,635 at 31st March 2023 (previous year £104,222),

The financial statements are presented in pounds sterling, which is the functional currency of the Team, and are rounded to the nearest £1.

##### **Public benefit**

The Trustees consider that the aims and objectives of the Team are such that it constitutes a public benefit entity as defined by FRS 102.

##### **Going concern**

The Trustees are satisfied that the Team should continue to be regarded as a going concern and that these accounts are properly prepared on that basis.

##### **Stock**

Stocks of merchandise are valued at the lower of cost and net realisable value.

## **BRECON MOUNTAIN RESCUE TEAM**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 (continued)**

#### **1 Accounting policies (continued)**

##### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:-

Motor vehicles	20% of cost per annum
----------------	-----------------------

##### **Recognition of income and expenditure**

Income is included in the SOFA when the Team becomes entitled to the resources, when it is more likely than not that the Trustees will receive the resources and when the monetary value can be measured with sufficient reliability. Legacies are rare, but similar parameters of certainty would be applied.

The team is operated entirely by volunteers, and the value of this help is not included in the accounts.

Expenditure is recognised when it is more likely than not that there is a legal obligation committing the charity to pay.

##### **Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and costing at least £1000.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 (continued)

#### 2 Analysis of income

	2023	2022
<b>Unrestricted donations and gifts</b>		
Boxes	3782	2811
SWSARA grant	575	1306
General donations	50573	40306
Donations in memory	1972	580
Margaret Owen	1000	-
Pobl y Llyn	1373	-
Morrisons	2275	-
West Midlands Wealth Management	2500	
HF Holidays	-	7000
NFU Mutual	-	6452
Diane Reynolds	-	5000
Christ College	-	3500
BVG Group	-	2000
	<hr/>	<hr/>
	64050	66144
	<hr/>	<hr/>
Gift aid	3231	-
	<hr/>	<hr/>
Membership subscriptions	1332	1392
	<hr/>	<hr/>
Total of donations and legacies	68613	67536
	<hr/>	<hr/>
<b>Charitable activities</b>		
Sales of merchandise	7804	8135
	<hr/>	<hr/>
<b>Fundraising</b>		
General fundraising	1595	387
Black Dragon	13796	-
Collections at Royal Welsh Show	1595	83
200 Club	1500	-
Newport Outdoor Group	-	1096
Charity Ball	-	1550
WAAT4 Challenge	-	2854
	<hr/>	<hr/>
	18486	5970
	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 (continued)

#### 2 Fundraising

General fundraising	1595	387
Black Dragon	13796	-
Collections at Royal Welsh Show	1595	83
200 Club	1500	-
Newport Outdoor Group	-	1096
Charity Ball	-	1550
WAAT4 Challenge	-	2854
	<hr/>	<hr/>
	18486	5970
	<hr/>	<hr/>

#### Interest

National Westminster Bank	127	2
Leeds Building Society	74	74
Virgin Money	852	327
	<hr/>	<hr/>
	1053	403
	<hr/>	<hr/>

#### Sundry income

Refunds of VAT	4994	5906
	<hr/>	<hr/>

#### Restricted donations

Donations in excess of £10000 each within the figure of £302271 for restricted donations were received from Bernard Sunley £75000, Moondance Foundation £50000, Estate of Margaret Evans £32000, Garfield Weston £25000, Postcoed £25000, Gofundme £11185, Estate of Ashton £10000, Brecknock Masons £10000 and Foyle Foundation £10000. The Trustees are most grateful for the support of all donors to the fund.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 (continued)

#### 3 Analysis of expenditure

##### Expenditure on raising funds

Staging fundraising events	2654	-
Fees payable to donation schemes	658	549
Purchase of merchandising items	6591	10133
Advertising and marketing	2204	303
	<hr/>	<hr/>
	12107	10985
	<hr/>	<hr/>

##### Expenditure on charitable activities

##### Vehicles and drone running expenses

Fuel	5060	2766
Mileage reimbursement	2557	2053
Repairs and maintenance	6781	4003
Road fund licences	220	210
Insurance for the drone	786	786
Driver testing	453	628
Drone expenses	291	-
Insurance on Gator	-	300
	<hr/>	<hr/>
	16148	10746
	<hr/>	<hr/>

##### Communications

Roving broadband	-	20
Worldtext	2100	1947
Radios, headsets, batteries, aerials, repairs etc	433	3732
Data SIM	863	253
Spot Tracker contracts	3264	4752
EE	255	-
	<hr/>	<hr/>
	6915	10704
	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 (continued)

#### 3 Training

Sundry course fees, conferences, etc,	1671	2226
---------------------------------------	------	------

#### Headquarters

Telephone, internet and subscriptions	533	671
Postage and stationery	10	161
Insurance	2165	1886
Electricity	2052	1048
Water charges	166	211
Sundry maintenance and stores	648	1174
Alarm annual maintenance fee	508	473
Information Commissioner fees	35	70
Sundry items	241	100
CBMRT	792	-
Website improvements	458	-

	7608	5794
--	------	------

#### Team clothing and equipment

Total payments	8751	16327
----------------	------	-------

This heading comprises the purchase, repair and replacement of items of clothing and rescue, specialised climbing and safety equipment necessary for the efficient running of the team.

#### Medical requisites

Total payments	3011	1548
----------------	------	------

This total comprises expenditure on consumable items and on stocks of controlled drugs, which have to be kept 'in-date'.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 (continued)

#### 3 Administration costs

Independent examiner's fees	650	600
Other fees paid to the independent examiner	350	-
Legal insurance	392	377
Costs associated with the Queen's Award	-	422
	<hr/>	<hr/>
	1392	1399
	<hr/>	<hr/>

#### 4 Tangible fixed assets

	Freehold land and buildings	Motor vehicles	Total
At cost, 31st March 2022	3136	131287	134423
Additions during the year	18306	-	18306
	<hr/>	<hr/>	<hr/>
At cost, 31st March 2023	21442	131287	152729
	<hr/>	<hr/>	<hr/>
Depreciation			
As at 31st March 2022	-	104222	104222
Provided during the year	-	5413	5413
	<hr/>	<hr/>	<hr/>
As at 31st March 2023	-	109635	109635
	<hr/>	<hr/>	<hr/>
Net book values:-			
31st March 2022	3136	27065	30201
	<hr/>	<hr/>	<hr/>
31st March 2023	21442	21652	43094
	<hr/>	<hr/>	<hr/>

**BRECON MOUNTAIN RESCUE TEAM**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 (continued)**

**5 Debtors**

	<b>2023</b>	<b>2022</b>
Prepayments	689	629
	-----	-----

**6 Creditors: amounts falling due within one year**

Accrued charges	1800	1800
	-----	-----

**7 Summary of movement of funds (see also note 8)**

	Balance at 31.3.22	Movement in funds		Balance at 31.3.23
		Incoming resources	Payments	
Restricted fund - new base	292913	302271	-	595184
Unrestricted fund	331897	100950	60766	372081
	-----	-----	-----	-----
	£624810	£403221	£60766	£967265
	-----	-----	-----	-----

The restricted fund hold funds for the construction of a new operating base for the charity. Incoming resources to this fund comprised donations towards this cost.

The unrestricted fund holds funds for the general operational running costs of the charity.

These details are also shown for the previous year.

	Balance at 31.3.21	Movement in funds		Balance at 31.3.22
		Incoming resources	Payments	
Restricted fund - new base	251000	41913	-	292913
Unrestricted fund	301020	92069	61192	331897
	-----	-----	-----	-----
	£552020	£133982	£61192	£624810
	-----	-----	-----	-----

....continued

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 (continued)

#### 7 Summary of movement of funds (see also note 8)

The Trustees have decided that the balance on the Designated Fund at 31st March 2021 should now be regarded as Restricted for the purposes of developing the new base, and has accordingly been transferred to the Restricted fund - new base.

#### 8 Adjustments and reconciliations consequent upon the change in accounting policy

	2023	2022
Introduction of the Team's vehicles	dr 131287	dr 131287
Accumulated depreciation	cr 109635	cr 101222
Merchandise	dr 8000	dr 8000
Expenditure on the new base (restricted fund)	dr 3136	dr 3136
Other non-material adjustments	cr 21	cr 21

Reconciliation of these adjustments with the opening balances as per the previous accounts is as follows:-

	Unrestricted funds	Restricted funds
Fund balances, 31st March 2021, as per accounts previously prepared	265976	1000
Introduction of the Team's vehicles	+131287	
Accumulated depreciation thereon	-104222	
Stock of merchandise	+8000	
Minor adjustments	-21	
	-----	-----
	301020	1000
Transfer the Designated Fund balance	-	+250000
	-----	-----
Balances brought forward, 31st March 2021, as per note 7 above	301020	251000
	-----	-----

#### 9 Additional disclosures

The Team is embarking on a major redevelopment of the Team's Headquarters at Ffrwdgrech Industrial Estate, Brecon. The freehold title to this property is recorded as being vested in the names of Ronald Lynn Brown, John Stuart Inns and Ellen Petrina Park Guinan, who hold it on trust for mountain rescue purposes. Mr Inns died in 2006 and Mr Brown died in 2020, and it is understood that the necessary steps are being taken to appoint Mr Ewan Thomas and Mr Dominic Turpin as trustees in their places. This land is not at present included as an asset in these accounts.

**BRECON MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 517732

---

# Accounts

---

**BRECON MOUNTAIN RESCUE TEAM  
REGISTERED CHARITY NUMBER 517732**

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

# **BRECON MOUNTAIN RESCUE TEAM**

## **STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

<b>CONTENTS</b>	<b>Page</b>
Charity information	1
Trustees' Report for the year ended 31st March 2022	2
Report of the Independent Examiner to the Trustees of Brecon Mountain Rescue Team	4
Unrestricted (General Purposes) Fund Receipts and Payments Account for the year ended 31st March 2022	5
Restricted Funds Receipts and Payments Account for the year ended 31st March 2022	7
Summary of Receipts and Payments for the year ended 31st March 2022	8
Statement of Assets and Liabilities as at 31st March 2022	9
Notes to the Receipts and Payments Account for the year ended 31st March 2022	11

## **BRECON MOUNTAIN RESCUE TEAM**

### **CHARITY INFORMATION**

#### **Trustees of the charity as at 31st March 2022**

D Forbes - Chairman  
R Powell - Team Leader  
M Jones - Deputy Team Leader  
D Turpin - Deputy Team Leader  
C Key - Secretary  
D Turpin - Treasurer  
A Stamford-Plows - Member  
W Gold - Member  
M Gregory - Member  
M Ludlam - Member

#### **Correspondent**

C Key

#### **Treasurer**

D Turpin

#### **Independent Examiner**

R D K Roche-Saunders  
Chartered Accountant  
34 The Watton  
Brecon  
Powys  
LD3 7EF

#### **Bankers**

National Westminster Bank plc  
9 High Street  
Abergavenny  
Monmouthshire  
NP7 5SA

#### **Charity registration number**

517732

## **BRECON MOUNTAIN RESCUE TEAM**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022**

#### **Constitution, principal activity and public benefit**

Brecon Mountain Rescue Team is a charity, registered with the Charity Commissioners under number 517732 and affiliated to the Mountain Rescue Council of England and Wales. It was registered on 3rd July 1986 and is governed by its constitution. The charitable purposes for which it was formed are to relieve suffering and distress amongst persons endangered by accidents or natural hazards within the area of South Wales and to provide adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered. The Trustees consider that these purposes are for the public benefit; they are provided to any member of the public, without charge.

#### **Management**

The charity is administered by a management committee comprised of individuals with responsibilities for various aspects of the charity's operations. Since the last Annual General Meeting the chairman was Duncan Forbes, the team leader was Robert Powell, the secretary was Claire Key and the treasurer was Dominic Turpin.

#### **Review of the year**

The team responds to calls from the police and ambulance services, and offers its services to members of the public who find themselves in difficulties, whether in the mountains, on open land, in lowland or urban areas, and assists other teams, the armed forces and other search and rescue organisations.

The year under review saw a gradual easing of the restrictions which had been imposed in response to the coronavirus pandemic, and members of the public were once again able to enjoy the pleasures of the hills, countryside and mountains. The number of callouts to which the Team responded began to rise, from 62 in 2020 to 87 last year. Team members are once again able to engage in training, both on a regular basis and in certain specialised areas with outside providers. Once again, however, certain of the Team's major fundraising opportunities which the Team has enjoyed in previous years were not held in the year under review, but the Team enjoys an income stream from a newly opened online shop.

The unrestricted receipts and payments account for the year ended 31st March 2022 on pages 6 and 7 show that receipts amounted to £92069 (compared with £53003 in the previous year), and that payments totalled £61192 (£34836). As a result, receipts exceeded payments by £30877 (£18167).

The largest item within general unrestricted receipts was for general donations, which were £66230, compared with £42724 in the previous year. Fundraising was £14105 (last year £5182).

.....continued on page 3

**BRECON MOUNTAIN RESCUE TEAM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022 (continued)**

**Prospects for the year ahead and general development plans**

With virtually all pandemic restrictions now lifted, and with the current trend towards 'staycations', it is very probable that demands on the Team's services will continue to increase. As ever, the Team members are ready to offer their services to members of the public as and when required, and will always be ready to come to their assistance if they should get into difficulties.

The Trustees have now been granted planning permission to redevelop the site of the current base and, after considering other options, has made the decision to commit to a project to provide the team with a more up-to-date and fitting base. Major fundraising for that project has begun and then, using funds generated alongside existing funds, it is hoped that the team will be able to start the building process within a year.

**Conclusion**

Brecon Mountain Rescue Team depends largely for its income on donations and fundraising; we remain most grateful to the trustees of the grant making charities and the members of the general public who continue to support us so faithfully and trust that this support will continue through these difficult times. In addition to the financial assistance which the team enjoys, we also receive support and understanding from our members' employers, family and friends when we receive our emergency calls: this assistance is priceless and we are very grateful. We are confident that we can continue to depend upon this support, so that we can continue to provide our service to those who call upon us.

The Trustees have approved the Trustees' Report above.

.....  
Chairman of the Trustees

.....2022

## **BRECON MOUNTAIN RESCUE TEAM**

### **REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF BRECON MOUNTAIN RESCUE TEAM**

I report on the accounts of the charity for the year ended 31st March 2022, which are set out on pages 5 to 14.

#### **Respective responsibilities of the trustees and the independent examiner**

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:-
  - to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

12th May 2022

R D K Roche-Saunders  
Chartered Accountant  
34 The Watton  
Brecon

**BRECON MOUNTAIN RESCUE TEAM**

**UNRESTRICTED (GENERAL PURPOSES) FUND  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
<b>Receipts</b>			
Regular receipts:-			
Grants	1	1306	-
General donations	2	66230	42724
Boxes	3	2811	1500
Fundraising	4	14105	5182
Sundry receipts	5	7214	3055
		<hr/>	<hr/>
Interest	6	91666 403	52461 542
		<hr/>	<hr/>
<b>Total receipts</b>		92069	53003
<b>Less payments, as detailed on page 6</b>		61192	34836
		<hr/>	<hr/>
<b>Balance, excess of receipts over payments</b>		£30877	£18167
		<hr/>	<hr/>

**BRECON MOUNTAIN RESCUE TEAM**

**UNRESTRICTED (GENERAL PURPOSES) FUND**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
<b>Payments</b>			
Charitable expenses:-			
Vehicles and drone running expenses	7	10746	9310
Team clothing and equipment	8	16327	9362
Medical equipment	9	3011	1548
Training	10	2226	-
Communications	11	10704	5508
Headquarters	12	5794	5508
Administrative expenses	13	1399	1020
		<hr/>	<hr/>
		50207	32256
		<hr/>	<hr/>
Costs of generating funds:-			
Fundraising expenses, and purchase of items for resale	14	10985	1200
		<hr/>	<hr/>
Other payment:-			
New base: planning permission		-	1380
		<hr/>	<hr/>
<b>Total payments, to page 5</b>		<b>£61192</b>	<b>£34836</b>
		<hr/>	<hr/>

**BRECON MOUNTAIN RESCUE TEAM**

**RESTRICTED FUNDS RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022**

	Balance at 31.3.21	Movement in funds Incoming resources	Payments	Balance at 31.3.22
New base	1000	41913	3136	39777
	<hr/>	<hr/>	<hr/>	<hr/>
	£1000	£41913	£3136	£39777
	<hr/>	<hr/>	<hr/>	<hr/>

Incoming resources comprised donations towards the cost of the redevelopment of the charity's operational base. Payments were for expenses incurred in the early stages of the project.

## BRECON MOUNTAIN RESCUE TEAM

### SUMMARY OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2022

	Total	Unrestricted funds	Restricted funds	Designated funds
Balance on Business Reserve Account at National Westminster Bank, Abergavenny, brought forward, 1st April 2021	26086	25086	1000	-
Balance on Current Account at National Westminster Bank, Abergavenny, brought forward, 1st April 2021	19491	19491	-	-
Leeds Building Society account	147764	-	-	147764
Virgin Money	323635	221399	-	102236
	<hr/>	<hr/>	<hr/>	<hr/>
	516976	265976	1000	250000
Add excess of receipts over payments for the year ended 31st March 2022	69654	30877	38777	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£586630	£296853	£39777	£250000
	<hr/>	<hr/>	<hr/>	<hr/>
Represented by:-				
Balance on Business Reserve Account at National Westminster Bank, Abergavenny, carried forward, 31st March 2022	27958	-	27958	-
Balance on Current Account at National Westminster Bank, Abergavenny, carried forward, 31st March 2022	86873	75054	11819	-
Leeds Building Society account	147837	-	-	147837
Virgin Money	323962	221799	-	102163
	<hr/>	<hr/>	<hr/>	<hr/>
	£586630	£296853	£39777	£250000
	<hr/>	<hr/>	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2022

	2022	2021
Monetary assets:-		
Balance on Business Reserve Account at National Westminster Bank, Abergavenny:- Unrestricted funds	-	25086
Balance on Current Account at National Westminster Bank, Abergavenny:- Unrestricted funds	75054	19491
Virgin Money	221799	221399
	<hr/>	<hr/>
Total for unrestricted purposes	£296853	£265976
	<hr/>	<hr/>
Balance on Business Reserve Account at National Westminster Bank, Abergavenny:- Restricted funds	29758	1000
Balance on Current Account at National Westminster Bank, Abergavenny:- Restricted funds	11819	-
	<hr/>	<hr/>
Total for restricted purposes	£41577	£1000
	<hr/>	<hr/>
Balance on Business Reserve Account at National Westminster Bank, Abergavenny:- Designated funds	-	-
Leeds Building Society account	147837	147764
Virgin Money	102163	102236
	<hr/>	<hr/>
Total for designated purposes	£250000	£250000
	<hr/>	<hr/>

## **BRECON MOUNTAIN RESCUE TEAM**

### **STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2022**

Other assets held and retained for the charity's own use:-

Unit at Ffrwdgrech Industrial Estate, Brecon, used by the charity. The unit is equipped with tables, chairs, and facilities for washing clothes, and is also used for the storage of the charity's stock of rescue, clothing, communication, medical and general equipment.

The freehold title to this property is recorded as being vested in the names of Ronald Lynn Brown, John Stuart Inns and Ellen Petrina Park Guinan, who hold it on trust for mountain rescue purposes. Mr Inns died in 2006 and Mr Brown died in 2020, and it is understood that the necessary steps are being taken to appoint Mr Ewan Thomas and Mr Dominic Turpin as trustees in their places.

At 31st March 2022 the charity's operational fleet comprised a search vehicle (Land Rover Defender), a control vehicle (Volkswagen Crafter), a team vehicle (Ford Transit Tourneo) and a John Deere Gator off-road utility vehicle.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

	<b>2022</b>	<b>2021</b>
<b>1 Grants</b>		
From SWSARA - equipment and safety grants	1306	-
	<hr/>	<hr/>
<b>2 General donations</b>		
Members	1392	1440
General donations	40306	23998
Donations in memory	580	5296
HF Holidays	7000	-
NFU Mutual	6452	-
Diane Reynolds	5000	-
Christ College	3500	-
BVG Group	2000	-
Audrey Tyler Trust Fund	-	5000
Mayor of Brecon's charity	-	5000
Brecon Beacons Holiday Cottages	-	4127
West Midlands Wealth Management	-	2000
	<hr/>	<hr/>
	66230	46861
Less contributions to the Area Call fund	-	4137
	<hr/>	<hr/>
	66230	42724
	<hr/>	<hr/>
General donations include amounts received following area callouts.		
<b>3 Boxes</b>		
Amounts collected	2811	1500
	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022 (continued)

	2022	2021
<b>4 Fundraising</b>		
Newport Outdoor Group	1096	-
Charity Ball	1550	-
WAAT4 Challenge	2854	-
Sales of merchandise	8135	700
General fundraising	387	-
Collections at Royal Welsh Show	83	-
Black Dragon	-	2482
200 Club	-	2000
	<hr/>	<hr/>
	14105	5182
	<hr/>	<hr/>
<b>5 Sundry receipts</b>		
Refunds of VAT	5906	3055
Reimbursement by local Police Forces of fuel used	1308	-
	<hr/>	<hr/>
	7214	3055
	<hr/>	<hr/>
<b>6 Interest</b>		
National Westminster Bank	2	93
Leeds Building Society	74	74
Virgin Money	327	375
	<hr/>	<hr/>
	403	542
	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022 (continued)

	<b>2022</b>	<b>2021</b>
<b>7 Vehicles and drone running expenses</b>		
Fuel	2766	1417
Mileage reimbursement	2053	650
Repairs and maintenance	4003	5221
Road fund licences	210	205
Insurance for the drone	786	696
Insurance on Gator	300	300
Driver testing	628	-
Green Flag rescue and recovery subscription	-	281
PC for Romeo	-	540
	<hr/>	<hr/>
	10746	9310
	<hr/>	<hr/>
<b>8 Team clothing and equipment</b>		
Total payments	16327	9362
	<hr/>	<hr/>
<p>This heading comprises the purchase, repair and replacement of items of clothing and rescue, specialised climbing and safety equipment necessary for the efficient running of the team. Purchases during the year included helmets (£4381), buoyancy aids (£3911) and waterproof trousers (£2641).</p>		
<b>9 Medical equipment</b>		
Total payments	3011	1548
	<hr/>	<hr/>
<p>This total comprises expenditure on consumable items and on stocks of controlled drugs, which have to be kept 'in-date'.</p>		
<b>10 Training</b>		
Sundry course fees, conferences, etc, less amounts reimbursed by other teams	2226	-
	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022 (continued)

	<b>2022</b>	<b>2021</b>
<b>11 Communications</b>		
Roving broadband	20	468
Worldtext	1947	1278
Radios, headsets, batteries, aerials, repairs etc	3732	-
Data SIM	253	253
Spot Tracker contracts	4752	3269
Comms on the Gator	-	240
	<hr/>	<hr/>
	10704	5508
	<hr/>	<hr/>
<b>12 Headquarters</b>		
Telephone, internet and subscriptions	671	615
Postage and stationery	161	-
Insurance	1886	1686
Electricity	1048	996
Water charges	211	107
Sundry maintenance and stores	1174	416
Alarm annual maintenance fee	473	473
Information Commissioner fees	70	-
Sundry items	100	135
Website improvements	-	1080
	<hr/>	<hr/>
	5794	5508
	<hr/>	<hr/>
<b>13 Administrative expenses</b>		
Independent examiner's fees	600	600
Legal insurance	377	420
Costs associated with the Queen's Award	422	-
	<hr/>	<hr/>
	1399	1020
	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022 (continued)

	2022	2021
<b>14 Fundraising expenses</b>		
Fees payable to donation schemes	549	312
Purchase of merchandising items	10133	868
Sundry items	153	20
Website ecommerce facility	150	-
	<hr/>	<hr/>
	10985	1200
	<hr/>	<hr/>
<b>15 Reserves and expenses</b>		

The Trustees have reviewed their policy in relation to the level of the team's reserves. They have decided that, on a temporary basis and while fundraising for the new headquarters continues, the policy should be to endeavour to maintain the team's reserves at one year's estimated unrestricted expenditure, rather than the three years' level which has been the policy up until now. The team's budget plans are based on that intention, which is designed to ensure that the charity continues to have sufficient available resources to ensure that its primary objective will not be hampered by a short-term imbalance between income and expenditure. The Trustees consider that this level of reserves can be met during the forthcoming period of redevelopment and despite the challenges which have presented in the last two years.

The charity provides a vital emergency service and requires certainty of funding. To that end, funds will be sought beyond the minimum level of reserves where possible in order to increase the proportion of income generated from the charity's own assets, to reduce the dependency on short term fundraising and to avoid spending unrestricted funds on capital purchases.

Funds are invested in pursuit of income from low-risk investments. During the year, apart from monies held in National Westminster Bank, funds are invested with the Leeds Building Society and with Virgin Money.

No trustee receives remuneration or expenses, other than reimbursement of out of pocket expenses for expenditure incurred on behalf of the team. Where certain conditions are met, members are reimbursed with their travelling costs on a non-profit pence per mile basis; this scheme is available to any member who wishes to claim, including the trustees, and the amounts paid out are shown in total in note 7 on page 11.

**BRECON MOUNTAIN RESCUE TEAM**

England & Wales - Charity number 517732

---

# Accounts

---

**BRECON MOUNTAIN RESCUE TEAM**  
**REGISTERED CHARITY NUMBER 517732**

**STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

# **BRECON MOUNTAIN RESCUE TEAM**

## **STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

<b>CONTENTS</b>	<b>Page</b>
Charity information	1
Trustees' Report for the year ended 31st March 2021	2
Report of the Independent Examiner to the Trustees of Brecon Mountain Rescue Team	4
Unrestricted (General Purposes) Fund Receipts and Payments Account for the year ended 31st March 2021	5
Restricted Funds Receipts and Payments Account for the year ended 31st March 2021	7
Summary of Receipts and Payments for the year ended 31st March 2021	8
Statement of Assets and Liabilities as at 31st March 2021	9
Notes to the Receipts and Payments Account for the year ended 31st March 2021	10

## **BRECON MOUNTAIN RESCUE TEAM**

### **CHARITY INFORMATION**

#### **Trustees of the charity as at 31st March 2021**

D Forbes - Chairman  
N Dawson - Team Leader  
M Jones - Deputy Team Leader  
R Powell - Deputy Team Leader  
D Turpin - Deputy Team Leader  
C Key - Secretary  
D Turpin - Treasurer  
N Parry - Member  
A Stamford-Plows - Member  
W Gould - Member  
M Gregory - Member

#### **Correspondent**

C Key

#### **Treasurer**

D Turpin

#### **Independent Examiner**

R D K Roche-Saunders  
Chartered Accountant  
34 The Watton  
Brecon  
Powys  
LD3 7EF

#### **Bankers**

National Westminster Bank plc  
9 High Street  
Abergavenny  
Monmouthshire  
NP7 5SA

#### **Charity registration number**

517732

## **BRECON MOUNTAIN RESCUE TEAM**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021**

#### **Constitution, principal activity and public benefit**

Brecon Mountain Rescue Team is a charity, registered with the Charity Commissioners under number 517732 and affiliated to the Mountain Rescue Council of England and Wales. It was registered on 3rd July 1986 and is governed by its constitution. The charitable purposes for which it was formed are to relieve suffering and distress amongst persons endangered by accidents or natural hazards within the area of South Wales and to provide adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered. The Trustees consider that these purposes are for the public benefit; they are provided to any member of the public, without charge.

#### **Management**

The charity is administered by a management committee comprised of individuals with responsibilities for various aspects of the charity's operations. Since the last Annual General Meeting the chairman was Duncan Forbes, the team leader was Nigel Dawson, the secretary was Claire Key and the treasurer was Dominic Turpin.

#### **Review of the year**

The team responds to calls from the police and ambulance services, and offers its services to members of the public who find themselves in difficulties, whether in the mountains, on open land, in lowland or urban areas, and assists other teams, the armed forces and other search and rescue organisations.

As we envisaged in our report last year, the coronavirus pandemic had a significant impact on the activities of the Team. Because members of the public were required to stay home, and not venture onto the hills and mountains, the demands on the Team were much reduced: there were 62 callouts in 2020 whereas in previous years this number has been well over one hundred callouts. The regular training undertaken by team members has been severely curtailed, and many of the major opportunities for the Team to raise funds, such as the Royal Welsh Show and the WAAT4 challenge, had to be cancelled.

The unrestricted receipts and payments account for the year ended 31st March 2021 show that receipts amounted to £53003 (compared with £86218 in the previous year). Payments totalled £34836 (£70983) and, as a result, receipts exceeded payments by £18167 (£15235).

The largest item within general unrestricted receipts was for general donations, which were £42724, compared with £50642 in the previous year. Fundraising was £5182 (last year £14626, which included in excess of £4500 from the WAAT4 challenge).

.....continued on page 3

**BRECON MOUNTAIN RESCUE TEAM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021 (continued)**

**Prospects for the year ahead and general development plans**

In the spring of 2021 the effects of the pandemic seem to be lessening, and the controls and restrictions which have affected everyone's lives are being gradually, but cautiously, removed. The members of the Team look forward to being ready to offer their services to members of the public as and when required., and will always be ready to come to their assistance if they should get into difficulties.

The Trustees have now been granted planning permission to redevelop the site of the current base and, after considering other options, will shortly make the decision to commit to a project to provide the team with a more up-to-date and fitting base. Major fundraising for that project will then begin and then using funds generated, alongside existing funds, it is hoped that the team will be able to start the building process within a year.

**Conclusion**

Brecon Mountain Rescue Team depends largely for its income on donations and fundraising; we remain most grateful to the trustees of the grant making charities and the members of the general public who continue to support us so faithfully and trust that this support will continue through these difficult times. In addition to the financial assistance which the team enjoys, we also receive support and understanding from our members' employers, family and friends when we receive our emergency calls: this assistance is priceless and we are very grateful. We are confident that we can continue to depend upon this support, so that we can continue to provide our service to those who call upon us.

The Trustees have approved the Trustees' Report above.

..... 2021  
Chairman of the Trustees

## **BRECON MOUNTAIN RESCUE TEAM**

### **REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF BRECON MOUNTAIN RESCUE TEAM**

I report on the accounts of the charity for the year ended 31st March 2021, which are set out on pages 5 to 14.

#### **Respective responsibilities of the trustees and the independent examiner**

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:-
  - to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

7th May 2021

R D K Roche-Saunders  
Chartered Accountant  
34 The Watton  
Brecon

**BRECON MOUNTAIN RESCUE TEAM**

**UNRESTRICTED (GENERAL PURPOSES) FUND**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
<b>Receipts</b>			
Regular receipts:-			
Grants	1	-	1321
General donations	2	42724	50642
Boxes	3	1500	7759
Fundraising	4	5182	14626
Sundry receipts	5	3055	10766
		<hr/>	<hr/>
Interest	6	52461	85114
		542	1104
		<hr/>	<hr/>
<b>Total receipts</b>		53003	86218
<b>Less payments, as detailed on page 6</b>		34836	70983
		<hr/>	<hr/>
<b>Balance, excess of receipts over payments</b>		£18167	£15235
		<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### UNRESTRICTED (GENERAL PURPOSES) FUND

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	2021	2020
<b>Payments</b>			
Charitable expenses:-			
Vehicles and drone running expenses	7	9310	8612
Team clothing and equipment	8	9362	12356
Medical equipment	9	1548	2163
Training	10	-	5623
Communications	11	5508	6697
Headquarters	12	5508	9989
Administrative expenses	13	1020	1013
		<hr/>	<hr/>
		32256	46453
		<hr/>	<hr/>
Costs of generating funds:-			
Fundraising expenses, and purchase of items for resale	14	1200	3052
		<hr/>	<hr/>
Other payment:-			
New base: planning permission		1380	-
Purchase of John Deere Gator 855M	15	-	21478
		<hr/>	<hr/>
		1380	21478
		<hr/>	<hr/>
<b>Total payments, to page 5</b>		<b>£34836</b>	<b>£70983</b>
		<hr/>	<hr/>

**BRECON MOUNTAIN RESCUE TEAM**

**RESTRICTED FUNDS RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2021**

	Balance at 31.3.20	Movement in funds		Balance at 31.3.21
		Incoming resources	Payments and transfers to unrestricted funds	
New base	1000	-	-	1000
Drone project	2000	-	2000	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£3000	£-	£2000	£1000
	<hr/>	<hr/>	<hr/>	<hr/>

The transfer to unrestricted funds was as follows:-

	Fund	Total
Drone project - balance of the fund	Drone project	2000
		<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### SUMMARY OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2021

	Total	Unrestricted funds	Restricted funds	Designated funds
Balance on Business Reserve Account at National Westminster Bank, Abergavenny, brought forward, 1st April 2020	231120	202170	3000	26050
Balance on Current Account at National Westminster Bank, Abergavenny, brought forward, 1st April 2020	43739	43739	-	-
Leeds Building Society account	147690	-	-	147690
Virgin Money	76260	-	-	76260
	<hr/>	<hr/>	<hr/>	<hr/>
	498809	245809	3000	250000
Add excess of receipts over payments for the year ended 31st March 2021	18167	18167	-	-
Transfer from restricted to unrestricted funds	-	2000	(2000)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£516976	£265976	£1000	£250000
	<hr/>	<hr/>	<hr/>	<hr/>
Represented by:-				
Balance on Business Reserve Account at National Westminster Bank, Abergavenny, carried forward, 31st March 2021	26086	25086	1000	-
Balance on Current Account at National Westminster Bank, Abergavenny, carried forward, 31st March 2021	19491	19491	-	-
Leeds Building Society account	147764	-	-	147764
Virgin Money	323635	221399	-	102236
	<hr/>	<hr/>	<hr/>	<hr/>
	£516976	£265976	£1000	£250000
	<hr/>	<hr/>	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2021

	2021	2020
Monetary assets:-		
Balance on Business Reserve Account at National Westminster Bank, Abergavenny:- Unrestricted funds	25086	202170
Balance on Current Account at National Westminster Bank, Abergavenny:- Unrestricted funds	19491	43739
Virgin Money	221399	-
	<hr/>	<hr/>
Total for unrestricted purposes	£265976	£245809
	<hr/>	<hr/>
Balance on Business Reserve Account at National Westminster Bank, Abergavenny:- Restricted funds	£1000	£3000
	<hr/>	<hr/>
Balance on Business Reserve Account at National Westminster Bank, Abergavenny:- Designated funds	-	26050
Leeds Building Society account	147764	147690
Virgin Money	102236	76260
	<hr/>	<hr/>
Total for designated purposes	£250000	£250000
	<hr/>	<hr/>

Other assets held and retained for the charity's own use:-

Unit at Ffrwdgrech Industrial Estate, Brecon, used by the charity. The unit is equipped with tables, chairs, and facilities for washing clothes, and is also used for the storage of the charity's stock of rescue, clothing, communication, medical and general equipment. (The freehold title to this property is recorded as being vested in the names of Ronald Lynn Brown, John Stuart Inns and Ellen Petrina Park Guinan, who hold it on trust for mountain rescue purposes. Mr Inns died in 2006 and Mr Brown died in 2020, and it is understood that the necessary steps are being taken to appoint Mr Ewan Thomas and Mr Dominic Turpin as trustees in their places.)

At 31st March 2021 the charity's operational fleet comprised a search vehicle (Land Rover Defender), a control vehicle (Volkswagen Crafter), a team vehicle (Ford Transit Tourneo) and a John Deere Gator off-road utility vehicle.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

	<b>2021</b>	<b>2020</b>
<b>1 Grants</b>		
From SWSARA - equipment and safety grants	-	1321
	<hr/>	<hr/>
<b>2 General donations</b>		
Members	1440	1692
General donations	23998	44034
Donations in memory (including Edward Morgan £2440 and others)	5296	5416
Brecon Beacons Holiday Cottages	4127	-
West Midlands Wealth Management	2000	-
Mayor of Brecon's charity	5000	-
Audrey Tyler Trust Fund	5000	-
	<hr/>	<hr/>
	46861	51142
Less contributions to the Area Call fund (2020: receipts shared with other teams)	4137	-
	-	500
	<hr/>	<hr/>
	42724	50642
	<hr/>	<hr/>

General donations include amounts received following area callouts. The contribution to the Area Call fund represents donations received by the Brecon Mountain Rescue Team but which have been identified as being intended to be shared with other teams.

### **3 Boxes**

Amounts collected	1500	7759
	<hr/>	<hr/>

Many of the businesses which support the Team by having a collection box for donations were closed because of the coronavirus pandemic.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021 (continued)

	2021	2020
<b>4 Fundraising</b>		
Black Dragon	2482	3538
200 Club	2000	1500
Sales of merchandise	700	2311
	<hr/>	<hr/>
	5182	7349
Not held in the year ended 31st March 2021:-		
Collections at Royal Welsh Show	-	2169
WAAT4 Challenge	-	4500
Moon walk	-	280
General fundraising	-	328
	<hr/>	<hr/>
	5182	14626
	<hr/>	<hr/>
<b>5 Sundry receipts</b>		
Refunds of VAT	3055	7499
Reimbursement by local Police Forces of fuel used	-	2672
Contributions to courses	-	595
	<hr/>	<hr/>
	3055	10766
	<hr/>	<hr/>
<b>6 Interest</b>		
National Westminster Bank	93	461
Leeds Building Society	74	74
Virgin Money	375	569
	<hr/>	<hr/>
	542	1104
	<hr/>	<hr/>

The Brecon branch of the Leeds Building Society has closed permanently, with the nearest branch being in Swansea, and the passbook has not been made up. The figure of £74 for interest earned is an estimate and, if necessary, will be adjusted in the next accounts.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021 (continued)

	2021	2020
<b>7 Vehicles and drone running expenses</b>		
Fuel	1417	3965
Mileage reimbursement	650	942
Repairs and maintenance	5221	2952
Road fund licences	205	200
Insurance for the drone	696	-
Insurance on Gator	300	286
Green Flag rescue and recovery subscription	281	267
PC for Romeo	540	-
	<hr/>	<hr/>
	9310	8612
	<hr/>	<hr/>

### **8 Team clothing and equipment**

Total payments	9362	12356
	<hr/>	<hr/>

This heading comprises the purchase, repair and replacement of items of clothing and rescue, specialised climbing and safety equipment necessary for the efficient running of the team. Proceeds of an insurance claim of £686 following damage to a team stretcher have been set off against the payments.

### **9 Medical equipment**

Total payments	1548	2163
	<hr/>	<hr/>

This total comprises expenditure on consumable items and on stocks of controlled drugs, which have to be kept 'in-date'.

### **10 Training**

Sundry course fees, conferences, etc, less amounts reimbursed by other teams	-	5623
	<hr/>	<hr/>

Because of the restrictions imposed during the coronavirus pandemic, no formal training courses could be undertaken.

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021 (continued)

	2021	2020
<b>11 Communications</b>		
Roving broadband	468	468
Worldtext	1278	1861
Radios, headsets, batteries, aerials, repairs etc	-	1193
Data SIM	253	253
Spot Tracker contracts	3269	2922
Comms on the Gator	240	-
	<hr/>	<hr/>
	5508	6697
	<hr/>	<hr/>
<b>12 Headquarters</b>		
Telephone, internet and subscriptions	615	495
Insurance	1686	1606
Electricity	996	1633
Water charges	107	141
Sundry maintenance and stores	416	1887
Alarm annual maintenance fee	473	473
Sundry items	135	88
Website improvements	1080	-
Annual licence fee and PfCO for drone (see note below)	-	685
Insurance for drone (see note below)	-	777
Pressure washer	-	393
Tools	-	458
Computer for base	-	546
Motion sensor	-	362
Start and finish banners	-	445
	<hr/>	<hr/>
	5508	9989
	<hr/>	<hr/>

Note that the costs of maintaining and insuring the drone are now shown in note 7.

### **13 Administrative expenses**

Independent examiner's fees	600	600
Legal insurance	420	413
	<hr/>	<hr/>
	1020	1013
	<hr/>	<hr/>

## BRECON MOUNTAIN RESCUE TEAM

### NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021 (continued)

	2021	2020
<b>14 Fundraising expenses</b>		
Fees payable to donation schemes	312	373
Purchase of merchandising items	868	2254
Sundry items	20	425
	<hr/>	<hr/>
	1200	3052
	<hr/>	<hr/>

#### **15 Other payments**

Planning permission has been received for structural developments to the team's base.

#### **16 Reserves and expenses**

The policy of the Trustees is to endeavour to maintain the team's reserves at a minimum of three years' estimated unrestricted expenditure and our budget plans are based on that intention. This is to ensure that the charity has sufficient available resources to ensure its primary objective will not be hampered by a short-term imbalance between income and expenditure. The Trustees consider that this level of reserves continues to be met despite the challenges presented by the pandemic during this financial year.

The charity provides a vital emergency service and requires certainty of funding. To that end, funds will be sought beyond the minimum level of reserves where possible in order to increase the proportion of income generated from the charity's own assets, to reduce the dependency on short term fundraising and to avoid spending unrestricted funds on capital purchases.

Funds are invested in pursuit of income from low-risk investments. During the year, apart from monies held in National Westminster Bank, funds are invested with the Leeds Building Society and with Virgin Money.

No trustee receives remuneration or expenses, other than reimbursement of out of pocket expenses for expenditure incurred on behalf of the team. Where certain conditions are met, members are reimbursed with their travelling costs on a non-profit pence per mile basis; this scheme is available to any member who wishes to claim, including the trustees, and the amounts paid out are shown in total in note 7 on page 11.