

Mourne Mountain Rescue Team

Northern Ireland · Charity number 100396

Details

Known as	MMRT
Status	Received
Registered	2014-07-21
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	C/O Kps Chartered Accountants 50A Main Street Newcastle Bt33 0ad BT33 0AD
Phone	02843722445
Email	secretary@mournemrt.org
Website	www.mournemrt.org

Activities

Purposes: a) To relieve the suffering and distress of persons injured or in danger of being injured through accident or natural hazard particularly in the area of the Mourne Mountains but elsewhere if necessary. b) To educate and inform the public concerning safety and rescue in mountainous and other outdoor environments.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Search and rescue

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£162,996	£83,575	£0	0

Trustees

Name	Role	Appointed
Alwynne Shannon		
Ian Mccracken		
Jeremy Purdy		
Malcolm Brian		
Martin McMullan		
Miss Samantha Mcneilly		
Mr Andrew Mckee		
Mr Kyle Harron		
Mr Patrick Mccartan		
Mr Ronan McBride		
Ms Elaine Pollock		
Neville Watson		
Nicholas Mccrickard		

Mourne Mountain Rescue Team

Northern Ireland - Charity number 100396

Accounts

Mourne Mountain Rescue Team

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	148,996	14,000	162,996
Other trading activities	3	16,101	-	16,101
Total income		<u>165,097</u>	<u>14,000</u>	<u>179,097</u>
Expenditure on:				
Raising funds		(3,332)	-	(3,332)
Charitable activities		<u>(50,917)</u>	<u>(32,658)</u>	<u>(83,575)</u>
Total expenditure		<u>(54,249)</u>	<u>(32,658)</u>	<u>(86,907)</u>
Net income/(expenditure)		<u>110,848</u>	<u>(18,658)</u>	<u>92,190</u>
Net movement in funds		110,848	(18,658)	92,190
Reconciliation of funds				
Total funds brought forward		<u>651,031</u>	<u>141,236</u>	<u>792,267</u>
Total funds carried forward	11	<u>761,879</u>	<u>122,578</u>	<u>884,457</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	62,224	12,000	74,224
Other trading activities	3	7,195	-	7,195
Total income		<u>69,419</u>	<u>12,000</u>	<u>81,419</u>
Expenditure on:				
Raising funds		(1,484)	-	(1,484)
Charitable activities		<u>(33,815)</u>	<u>(31,127)</u>	<u>(64,942)</u>
Total expenditure		<u>(35,299)</u>	<u>(31,127)</u>	<u>(66,426)</u>
Net income/(expenditure)		<u>34,120</u>	<u>(19,127)</u>	<u>14,993</u>
Net movement in funds		34,120	(19,127)	14,993
Reconciliation of funds				
Total funds brought forward		<u>616,911</u>	<u>160,363</u>	<u>777,274</u>
Total funds carried forward	11	<u>651,031</u>	<u>141,236</u>	<u>792,267</u>

The notes on pages 10 to 15 form an integral part of these financial statements.

Mourne Mountain Rescue Team

**Statement of Financial Activities for the Year Ended 31 March 2025
(Including Income and Expenditure Account and Statement of Total Recognised
Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 11.

Mourne Mountain Rescue Team
(Registration number: NI621484)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	136,156	171,306
Current assets			
Stocks	8	1,000	1,000
Cash at bank and in hand	9	<u>755,367</u>	<u>627,980</u>
		756,367	628,980
Creditors: Amounts falling due within one year	10	<u>(8,066)</u>	<u>(8,019)</u>
Net current assets		<u>748,301</u>	<u>620,961</u>
Net assets		<u>884,457</u>	<u>792,267</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		122,578	141,236
Unrestricted income funds			
Unrestricted funds		<u>761,879</u>	<u>651,031</u>
Total funds	11	<u>884,457</u>	<u>792,267</u>

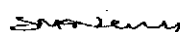
The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 3 November 2025 and signed on their behalf by:

M Brian



.....
 Malcolm Brian
 Trustee

S McNeilly



.....
 Samantha McNeilly
 Trustee

The notes on pages 10 to 15 form an integral part of these financial statements.

Mourne Mountain Rescue Team

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

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Mourne Mountain Rescue Team meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Mourne Mountain Rescue Team

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

Asset class	Depreciation method and rate
Plant & Machinery	20% straight line
Motor Vehicles	10% straight line

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	1,889	-	1,889
Legacies	3,603	14,000	17,603
Gift aid reclaimed	3,875	-	3,875
Regular giving and capital donations	<u>139,629</u>	<u>-</u>	<u>139,629</u>
Total for 2025	<u>148,996</u>	<u>14,000</u>	<u>162,996</u>
Total for 2024	<u>62,224</u>	<u>12,000</u>	<u>74,224</u>

Mourne Mountain Rescue Team

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

3 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2024 £
Events income;			
Other events income	7,112	7,112	-
Other income	8,989	8,989	7,195
	<u>16,101</u>	<u>16,101</u>	<u>7,195</u>

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Independent examiner fees			
Examination of the financial statements	137	1,293	1,430
Total for 2025	<u>137</u>	<u>1,293</u>	<u>1,430</u>
Total for 2024	<u>99</u>	<u>1,222</u>	<u>1,321</u>

5 Trustees remuneration and expenses

During the year the charity reimbursed expenses of £599 to trustees (2024: £884)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>1,430</u>	<u>1,321</u>

Mourne Mountain Rescue Team

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

7 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	143,470	363,364	506,834
Additions	<u>2,404</u>	<u>-</u>	<u>2,404</u>
At 31 March 2025	<u>145,874</u>	<u>363,364</u>	<u>509,238</u>
Depreciation			
At 1 April 2024	130,407	205,121	335,528
Charge for the year	<u>8,847</u>	<u>28,707</u>	<u>37,554</u>
At 31 March 2025	<u>139,254</u>	<u>233,828</u>	<u>373,082</u>
Net book value			
At 31 March 2025	<u>6,620</u>	<u>129,536</u>	<u>136,156</u>
At 31 March 2024	<u>13,063</u>	<u>158,243</u>	<u>171,306</u>

8 Stock

	2025 £	2024 £
Stocks	<u>1,000</u>	<u>1,000</u>

9 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	1	1
Cash at bank	<u>755,366</u>	<u>627,979</u>
	<u>755,367</u>	<u>627,980</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
VAT grant repayable	7,011	7,011
Accruals	<u>1,055</u>	<u>1,008</u>
	<u>8,066</u>	<u>8,019</u>

Mourne Mountain Rescue Team

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

11 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	651,031	165,097	(54,249)	761,879
Restricted funds	<u>141,236</u>	<u>14,000</u>	<u>(32,658)</u>	<u>122,578</u>
Total funds	<u>792,267</u>	<u>179,097</u>	<u>(86,907)</u>	<u>884,457</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	616,911	69,419	(35,299)	651,031
Restricted funds	<u>160,363</u>	<u>12,000</u>	<u>(31,127)</u>	<u>141,236</u>
Total funds	<u>777,274</u>	<u>81,419</u>	<u>(66,426)</u>	<u>792,267</u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	136,156	136,156
Current assets	756,367	756,367
Current liabilities	(8,066)	(8,066)
Total net assets	<u>884,457</u>	<u>884,457</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	171,306	171,306
Current assets	628,980	628,980
Current liabilities	(8,019)	(8,019)
Total net assets	<u>792,267</u>	<u>792,267</u>

Mourne Mountain Rescue Team

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

13 Analysis of net funds

	At 1 April 2024	Financing cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	627,980	127,387	755,367
Net debt	627,980	127,387	755,367
	At 1 April 2023	Financing cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	567,301	60,679	627,980
Net debt	567,301	60,679	627,980

14 Related party transactions

During the year the charity made the following related party transactions:

Trustee Jeremy Purdy is related to Nettli of Lurgan who provided the charity with goods/services to the value of £1,265.89. At the balance sheet date the amount due to/from Jeremy Purdy was £Nil (2024 - £Nil).

Mourne Mountain Rescue Team

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	148,996	62,224
Other trading activities	<u>16,101</u>	<u>7,195</u>
Total income	<u>165,097</u>	<u>69,419</u>
Expenditure on:		
Raising funds	(3,332)	(1,484)
Charitable activities	<u>(50,917)</u>	<u>(33,815)</u>
Total expenditure	<u>(54,249)</u>	<u>(35,299)</u>
Net income	<u>110,848</u>	<u>34,120</u>
Net movement in funds	110,848	34,120
Reconciliation of funds		
Total funds brought forward	<u>651,031</u>	<u>616,911</u>
Total funds carried forward	<u>761,879</u>	<u>651,031</u>

Mourne Mountain Rescue Team

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Restricted Funds

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	<u>14,000</u>	<u>12,000</u>
Total income	<u>14,000</u>	<u>12,000</u>
Expenditure on:		
Charitable activities	<u>(32,658)</u>	<u>(31,127)</u>
Total expenditure	<u>(32,658)</u>	<u>(31,127)</u>
Net expenditure	<u>(18,658)</u>	<u>(19,127)</u>
Net movement in funds	(18,658)	(19,127)
Reconciliation of funds		
Total funds brought forward	<u>141,236</u>	<u>160,363</u>
Total funds carried forward	<u>122,578</u>	<u>141,236</u>

Mourne Mountain Rescue Team

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

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	162,996	74,224
Other trading activities (analysed below)	<u>16,101</u>	<u>7,195</u>
Total income	<u>179,097</u>	<u>81,419</u>
Expenditure on:		
Raising funds (analysed below)	(3,332)	(1,484)
Charitable activities (analysed below)	<u>(83,575)</u>	<u>(64,942)</u>
Total expenditure	<u>(86,907)</u>	<u>(66,426)</u>
Net income	<u>92,190</u>	<u>14,993</u>
Net movement in funds	92,190	14,993
Reconciliation of funds		
Total funds brought forward	<u>792,267</u>	<u>777,274</u>
Total funds carried forward	<u><u>884,457</u></u>	<u><u>792,267</u></u>

Mourne Mountain Rescue Team

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

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Donations	139,629	53,332
Grants	14,000	12,000
Grants	3,603	3,750
Merchandise sales	1,539	2,380
Gift Aid tax reclaimed	3,875	2,762
Other income	350	-
	162,996	74,224
<i>Other trading activities</i>		
Deposit Account Interest	8,989	7,195
Event ticket sales	7,112	-
	16,101	7,195
<i>Raising funds</i>		
Opening stock	(1,000)	(1,000)
Direct costs	(3,332)	(1,484)
Closing stock	1,000	1,000
	(3,332)	(1,484)
<i>Charitable activities</i>		
Purchases	(1,052)	(2,617)
Purchases	(3,287)	(1,053)
Training	(4,678)	(503)
Training	(13)	(1,014)
Insurance and Licenses	(999)	(1,322)
Insurance	(1,091)	(80)
Telephone and internet	(1,014)	(1,061)
Telephone and fax	(538)	(184)
Sundry expenses	-	(420)
Sundry expenses	(3,439)	(3,026)
Motor expenses	(4,964)	(4,855)
Motor expenses	(376)	(965)
Fundraising & marketing	(3,316)	(808)
Legal and professional fees	(19,724)	-
Bank charges	(99)	(98)
Depreciation of plant and machinery	(4,539)	(4,539)

This page does not form part of the statutory financial statements.

Mourne Mountain Rescue Team

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

	Total 2025	Total 2024
	£	£
Depreciation of plant and machinery	(4,309)	(7,832)
Depreciation of motor vehicles	(14,119)	(14,588)
Depreciation of motor vehicles	(14,588)	(18,656)
Accountancy fees	(1,293)	(1,222)
Accountancy fees	(137)	(99)
	(83,575)	(64,942)

Mourne Mountain Rescue Team

Northern Ireland - Charity number 100396

Accounts

Mourne Mountain Rescue Team

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	69,419	12,000	81,419
Total income		<u>69,419</u>	<u>12,000</u>	<u>81,419</u>
Expenditure on:				
Raising funds		(1,484)	-	(1,484)
Charitable activities		<u>(33,815)</u>	<u>(31,127)</u>	<u>(64,942)</u>
Total expenditure		<u>(35,299)</u>	<u>(31,127)</u>	<u>(66,426)</u>
Net income/(expenditure)		<u>34,120</u>	<u>(19,127)</u>	<u>14,993</u>
Net movement in funds		34,120	(19,127)	14,993
Reconciliation of funds				
Total funds brought forward		<u>616,911</u>	<u>160,363</u>	<u>777,274</u>
Total funds carried forward	8	<u>651,031</u>	<u>141,236</u>	<u>792,267</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	79,438	-	79,438
Total income		<u>79,438</u>	<u>-</u>	<u>79,438</u>
Expenditure on:				
Raising funds		(1,685)	-	(1,685)
Charitable activities		<u>(49,812)</u>	<u>(19,127)</u>	<u>(68,939)</u>
Total expenditure		<u>(51,497)</u>	<u>(19,127)</u>	<u>(70,624)</u>
Net income/(expenditure)		<u>27,941</u>	<u>(19,127)</u>	<u>8,814</u>
Net movement in funds		27,941	(19,127)	8,814
Reconciliation of funds				
Total funds brought forward		<u>588,970</u>	<u>179,490</u>	<u>768,460</u>
Total funds carried forward	8	<u>616,911</u>	<u>160,363</u>	<u>777,274</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 8.

The notes on pages 9 to 14 form an integral part of these financial statements.

Mourne Mountain Rescue Team
(Registration number: NI621484)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	4	171,306	216,920
Current assets			
Stocks	5	1,000	1,000
Cash at bank and in hand	6	<u>627,980</u>	<u>567,301</u>
		628,980	568,301
Creditors: Amounts falling due within one year	7	<u>(8,019)</u>	<u>(7,947)</u>
Net current assets		<u>620,961</u>	<u>560,354</u>
Net assets		<u>792,267</u>	<u>777,274</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		141,236	160,363
Unrestricted income funds			
Unrestricted funds		<u>651,031</u>	<u>616,911</u>
Total funds	8	<u>792,267</u>	<u>777,274</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 18 November 2024 and signed on their behalf by:

M Brian
18/Nov/2024 19:19:17



Malcolm Brian
Trustee

S McNeilly
18/Nov/2024 15:47:27



Samantha McNeilly
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

Mourne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Mourne Mountain Rescue Team meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Mourne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 March 2024

Asset class	Depreciation method and rate
Plant & Machinery	20% straight line
Motor Vehicles	10% straight line

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	2,380	-	2,380
Legacies	3,750	12,000	15,750
Gift aid reclaimed	2,762	-	2,762
Regular giving and capital donations	53,332	-	53,332
Total for 2024	62,224	12,000	74,224
Total for 2023	79,438	-	79,438

Mourne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Trustees remuneration and expenses

During the year the charity reimbursed expenses of £884 to trustees (2023: £332)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	143,470	363,364	506,834
At 31 March 2024	143,470	363,364	506,834
Depreciation			
At 1 April 2023	118,035	171,877	289,912
Charge for the year	12,372	33,244	45,616
At 31 March 2024	130,407	205,121	335,528
Net book value			
At 31 March 2024	13,063	158,243	171,306
At 31 March 2023	25,435	191,487	216,922

Mourne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Stock

	2024 £	2023 £
Stocks	<u>1,000</u>	<u>1,000</u>

6 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	1	1
Cash at bank	<u>627,979</u>	<u>567,300</u>
	<u>627,980</u>	<u>567,301</u>

7 Creditors: amounts falling due within one year

	2024 £	2023 £
VAT grant repayable	7,011	7,011
Accruals	<u>1,008</u>	<u>936</u>
	<u>8,019</u>	<u>7,947</u>

Mourne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	616,911	69,419	(35,299)	651,031
Restricted funds	<u>160,363</u>	<u>12,000</u>	<u>(31,127)</u>	<u>141,236</u>
Total funds	<u>777,274</u>	<u>81,419</u>	<u>(66,426)</u>	<u>792,267</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	588,970	79,438	(51,497)	616,911
Restricted funds	<u>179,490</u>	<u>-</u>	<u>(19,127)</u>	<u>160,363</u>
Total funds	<u>768,460</u>	<u>79,438</u>	<u>(70,624)</u>	<u>777,274</u>

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	171,306	171,306
Current assets	628,980	628,980
Current liabilities	(8,019)	(8,019)
Total net assets	<u>792,267</u>	<u>792,267</u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	216,922	216,922
Current assets	568,301	568,301
Current liabilities	(7,947)	(7,947)
Total net assets	<u>777,276</u>	<u>777,276</u>

Mourne Mountain Rescue Team

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Analysis of net funds

	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	567,301	567,301
Net debt	567,301	567,301
	At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand	325,605	325,605
Net debt	325,605	325,605

11 Related party transactions

During the year the charity made the following related party transactions:

Trustee Jeremy Purdy is related to Nettl of Lurgan who provided the charity with goods/services to the value of £849.18. At the balance sheet date the amount due to/from Jeremy Purdy was £Nil (2023 - £Nil).

Mourne Mountain Rescue Team

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	<u>69,419</u>	<u>79,438</u>
Total income	<u>69,419</u>	<u>79,438</u>
Expenditure on:		
Raising funds	(1,484)	(1,685)
Charitable activities	<u>(33,815)</u>	<u>(49,812)</u>
Total expenditure	<u>(35,299)</u>	<u>(51,497)</u>
Net income	<u>34,120</u>	<u>27,941</u>
Net movement in funds	34,120	27,941
Reconciliation of funds		
Total funds brought forward	<u>616,911</u>	<u>588,970</u>
Total funds carried forward	<u><u>651,031</u></u>	<u><u>616,911</u></u>

This page does not form part of the statutory financial statements.

Mourne Mountain Rescue Team

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Restricted Funds

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	12,000	-
Total income	<u>12,000</u>	<u>-</u>
Expenditure on:		
Charitable activities	(31,127)	(19,127)
Total expenditure	<u>(31,127)</u>	<u>(19,127)</u>
Net expenditure	<u>(19,127)</u>	<u>(19,127)</u>
Net movement in funds	(19,127)	(19,127)
Reconciliation of funds		
Total funds brought forward	<u>160,363</u>	<u>179,490</u>
Total funds carried forward	<u><u>141,236</u></u>	<u><u>160,363</u></u>

Mourne Mountain Rescue Team

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

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>81,419</u>	<u>79,438</u>
Total income	<u>81,419</u>	<u>79,438</u>
Expenditure on:		
Raising funds (analysed below)	(1,484)	(1,685)
Charitable activities (analysed below)	<u>(64,942)</u>	<u>(68,939)</u>
Total expenditure	<u>(66,426)</u>	<u>(70,624)</u>
Net income	<u>14,993</u>	<u>8,814</u>
Net movement in funds	14,993	8,814
Reconciliation of funds		
Total funds brought forward	<u>777,274</u>	<u>768,460</u>
Total funds carried forward	<u><u>792,267</u></u>	<u><u>777,274</u></u>

Mourne Mountain Rescue Team

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

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Donations	53,332	58,152
Grants	12,000	-
Grants	3,750	13,500
Merchandise sales	2,380	2,324
Gift Aid tax reclaimed	2,762	3,022
Deposit Account Interest	7,195	2,440
	<u>81,419</u>	<u>79,438</u>
<i>Raising funds</i>		
Opening stock	(1,000)	(1,344)
Direct costs	(1,484)	(1,341)
Closing stock	1,000	1,000
	<u>(1,484)</u>	<u>(1,685)</u>
<i>Charitable activities</i>		
Purchases	(2,617)	-
Purchases	(1,053)	1,737
Training	(503)	-
Training	(1,014)	(940)
Insurance and Licenses	(1,322)	-
Insurance	(80)	(1,773)
Telephone and internet	(1,061)	-
Telephone and fax	(184)	(1,090)
Sundry expenses	(420)	-
Sundry expenses	(3,026)	(5,561)
Motor expenses	(4,855)	-
Motor expenses	(965)	(3,673)
Fundraising & marketing	(808)	(812)
Accountancy fees	(1,222)	-
Accountancy fees	(99)	(1,227)
Legal and professional fees	-	(8,681)
Bank charges	(98)	(119)
Depreciation of plant and machinery	(4,539)	(4,539)
Depreciation of plant and machinery	(7,832)	(9,280)
Depreciation of motor vehicles	(14,588)	(14,588)

This page does not form part of the statutory financial statements.

Mourne Mountain Rescue Team**Detailed Statement of Financial Activities for the Year Ended 31 March 2024**

	Total 2024	Total 2023
	£	£
Depreciation of motor vehicles	<u>(18,656)</u>	<u>(18,393)</u>
	<u>(64,942)</u>	<u>(68,939)</u>

Mourne Mountain Rescue Team

Northern Ireland - Charity number 100396

Annual report

Mourne Mountain Rescue Team

Trustees' Report

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

Objectives and activities

Objects and aims

To relieve the suffering and distress of persons injured or in danger of injury through accident or natural hazard particularly in the area of the Mourne but elsewhere if necessary.

To educate and inform the public concerning safety and rescue in mountainous and other outdoor environments.

Objectives, strategies and activities

The team was involved in 57 incidents over the year peaking in the summer months. The majority of incidents involved assisting hikers who had lost their way or sustained injuries. Incidents ranged from minor injuries to complex rescues requiring multi agency coordination. The team are highly trained ensuring all team members are competent and confident in dealing with injured persons. Team members put in 1,600 hours of effort directly assisting people in difficulty on the hill. This figure is more than doubled if training and administration hours were included.

Financial review

Principal funding sources

The principal funding sources are grants and donations.

Plans for future periods

Aims and key objectives for future periods

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. The level of unrestricted reserves that the charity has continued to build are as follows;

General Purpose Fund - this is a fund where the charity is accumulating funds to help build their new base. Lidl Northern Ireland has been given the green light to proceed with plans to develop a new state-of-the-art store in Newcastle, County Down. The new store, which will be located at Shan Slieve Drive and Bryansford Road, at the foot of the Mourne Mountains, will also provide our team the space it needs to develop a new facility, future-proofing the organisation and its ability to continue providing a lifesaving service.

Mourne Mountain Rescue Team

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Jeremy Purdy
	Kyle Harron
	Neville Watson
	Malcolm Brian
	Andrew McKee
	Nicholas McCrickard
	Patrick McCartan
	Ian McCracken
	Martin McMullan
	Ronan McBride
	Samantha McNeilly
	Paul McCartan
	Alwynne Shannon (appointed 10 July 2023)
	Charles McRobert (resigned 5 July 2023)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, Articles of Association, and constitutes a limited company by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Mourne Mountain Rescue Team for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Mourne Mountain Rescue Team

Trustees' Report

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 18 November 2024 and signed on its behalf by:

S McNeilly
18/Nov/2024 15:47:27



.....
Samantha McNeilly
Trustee

Mourne Mountain Rescue Team

Northern Ireland - Charity number 100396

Annual return

Mourne Mountain Rescue Team

Independent Examiner's Report to the trustees of Mourne Mountain Rescue Team (the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Mourne Mountain Rescue Team

**Independent Examiner's Report to the trustees of Mourne Mountain Rescue Team
(‘the Company’)**

Independent examiner’s statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Kps
18/Nov/2024 15:25:29

.....
Nicole Toner
ACCA
KPS Accountants Ltd
50A Main Street
Newcastle
Co Down
BT33 0AD

18 November 2024

Mourne Mountain Rescue Team

Northern Ireland - Charity number 100396

Accounts

Company registration number: NI621484

Charity registration number: 1003960

Mourne Mountain Rescue Team

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Mourne Mountain Rescue Team

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Balance Sheet	8
Notes to the Financial Statements	9 to 14

Mourne Mountain Rescue Team

Reference and Administrative Details

Charity Registration Number 1003960

Company Registration Number NI621484

Registered Office The charity is incorporated in Northern Ireland.
50A Main Street
Newcastle
Co Down
BT33 0AD

Independent Examiner KPS Accountants Limited
50A Main Street
Newcastle
Co Down
BT33 0AD

Mourne Mountain Rescue Team

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objects and aims

To relieve the suffering and distress of persons injured or in danger of injury through accident or natural hazard particularly in the area of the Mourne but elsewhere if necessary.

To educate and inform the public concerning safety and rescue in mountainous and other outdoor environments.

Objectives, strategies and activities

The team was involved in 63 incidents over the year peaking in the summer months. The majority of incidents involved lower leg injuries. The team are highly trained ensuring all team members are competent and confident in dealing with injured persons. Team members put in 1,620 hours of effort directly assisting people in difficulty on the hill. This figure is more than doubled if training and administration hours were included.

Financial review

Principal funding sources

The principal funding sources are grants and donations.

Plans for future periods

Aims and key objectives for future periods

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. The level of unrestricted reserves that the charity has continued to build are as follows;

General Purpose Fund - this is a fund where the charity is accumulating funds to help build their new base. Lidl Northern Ireland has been given the green light to proceed with plans to develop a new state-of-the-art store in Newcastle, County Down. The new store, which will be located at Shan Slieve Drive and Bryansford Road, at the foot of the Mourne Mountains, will also provide our team the space it needs to develop a new facility, future-proofing the organisation and its ability to continue providing a lifesaving service.

Mourne Mountain Rescue Team

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Charles McRobert
	Jeremy Purdy
	Kyle Harron
	Neville Watson
	Malcolm Brian
	Andrew McKee
	Nicholas McCrickard
	Patrick McCartan
	Ian McCracken
	Martin McMullan
	Ronan McBride (appointed 5 October 2022)
	Samantha McNeilly (appointed 1 March 2023)
	Paul McCartan (appointed 5 October 2022)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, Articles of Association, and constitutes a limited company by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Mourne Mountain Rescue Team for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Mourne Mountain Rescue Team

Trustees' Report

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 11 October 2023 and signed on its behalf by:

S McNeilly
26/10/2023 15:41:28



Samantha McNeilly
Trustee

Mourne Mountain Rescue Team

Independent Examiner's Report to the trustees of Mourne Mountain Rescue Team ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Mourne Mountain Rescue Team

Independent Examiner's Report to the trustees of Mourne Mountain Rescue Team ('the Company')

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Kps
30/10/2023 14:06:21

KPS
.....
KPS Accountants Limited

50A Main Street
Newcastle
Co Down
BT33 0AD

11 October 2023

Mourne Mountain Rescue Team

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	79,438	-	79,438
Total income		<u>79,438</u>	<u>-</u>	<u>79,438</u>
Expenditure on:				
Raising funds		(1,685)	-	(1,685)
Charitable activities		<u>(49,812)</u>	<u>(19,127)</u>	<u>(68,939)</u>
Total expenditure		<u>(51,497)</u>	<u>(19,127)</u>	<u>(70,624)</u>
Net income/(expenditure)		<u>27,941</u>	<u>(19,127)</u>	<u>8,814</u>
Net movement in funds		27,941	(19,127)	8,814
Reconciliation of funds				
Total funds brought forward		<u>588,970</u>	<u>179,490</u>	<u>768,460</u>
Total funds carried forward	9	<u>616,911</u>	<u>160,363</u>	<u>777,274</u>
		Unrestricted funds £	Restricted funds £	Total 2022 £
	Note			
Income and Endowments from:				
Donations and legacies	2	<u>105,759</u>	<u>206,671</u>	<u>312,430</u>
Total income		<u>105,759</u>	<u>206,671</u>	<u>312,430</u>
Expenditure on:				
Raising funds		(1,642)	-	(1,642)
Charitable activities		<u>(83,210)</u>	<u>(27,181)</u>	<u>(110,391)</u>
Total expenditure		<u>(84,852)</u>	<u>(27,181)</u>	<u>(112,033)</u>
Net income		<u>20,907</u>	<u>179,490</u>	<u>200,397</u>
Net movement in funds		20,907	179,490	200,397
Reconciliation of funds				
Total funds brought forward		<u>568,063</u>	<u>-</u>	<u>568,063</u>
Total funds carried forward	9	<u>588,970</u>	<u>179,490</u>	<u>768,460</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 9.


The notes on pages 9 to 14 form an integral part of these financial statements.

Mourne Mountain Rescue Team
(Registration number: NI621484)
Balance Sheet as at 31 March 2023

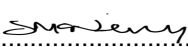
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	216,920	308,311
Current assets			
Stocks	5	1,000	1,344
Debtors	6	-	206,671
Cash at bank and in hand	7	<u>567,301</u>	<u>325,605</u>
		568,301	533,620
Creditors: Amounts falling due within one year	8	<u>(7,947)</u>	<u>(76,712)</u>
Net current assets		<u>560,354</u>	<u>456,908</u>
Total assets less current liabilities		777,274	765,219
Creditors: Amounts falling due after more than one year		<u>-</u>	<u>3,241</u>
Net assets		<u><u>777,274</u></u>	<u><u>768,460</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		160,363	179,490
Unrestricted income funds			
Unrestricted funds		<u>616,911</u>	<u>588,970</u>
Total funds	9	<u><u>777,274</u></u>	<u><u>768,460</u></u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 11 October 2023 and signed on their behalf by:

M Brian
26/10/2023 16:18:57


.....
Malcolm Brian
Trustee

S McNeilly
26/10/2023 15:41:28


.....
Samantha McNeilly
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

Mourne Mountain Rescue Team

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

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Mourne Mountain Rescue Team meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Mourne Mountain Rescue Team

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

Asset class	Depreciation method and rate
Plant & Machinery	20% straight line
Motor Vehicles	10% straight line

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	2,324	-	2,324
Legacies	13,500	-	13,500
Gift aid reclaimed	3,022	-	3,022
Regular giving and capital donations	58,152	-	58,152
Total for 2023	76,998	-	76,998
Total for 2022	105,759	206,671	312,430

Mourne Mountain Rescue Team

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

3 Trustees remuneration and expenses

During the year the charity reimbursed expenses of £884 to trustees (2022: £332)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	143,284	408,139	551,423
Additions	775	-	775
Disposals	(589)	(44,775)	(45,364)
At 31 March 2023	<u>143,470</u>	<u>363,364</u>	<u>506,834</u>
Depreciation			
At 1 April 2022	104,215	138,897	243,112
Charge for the year	13,820	32,980	46,800
At 31 March 2023	<u>118,035</u>	<u>171,877</u>	<u>289,912</u>
Net book value			
At 31 March 2023	<u>25,435</u>	<u>191,487</u>	<u>216,922</u>
At 31 March 2022	<u>39,069</u>	<u>269,242</u>	<u>308,311</u>

Mourne Mountain Rescue Team

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

5 Stock

	2023	2022
	£	£
Stocks	1,000	1,344
	<u>1,000</u>	<u>1,344</u>

6 Debtors

	2023	2022
	£	£
Other debtors	-	206,671
	<u>-</u>	<u>206,671</u>

7 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	1	1
Cash at bank	567,300	325,604
	<u>567,301</u>	<u>325,605</u>

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	68,831
VAT grant repayable	7,011	7,011
Accruals	936	870
	<u>7,947</u>	<u>76,712</u>

Mourne Mountain Rescue Team

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

9 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	588,970	79,438	(51,497)	616,911
Restricted funds	<u>179,490</u>	<u>-</u>	<u>(19,127)</u>	<u>160,363</u>
Total funds	<u><u>768,460</u></u>	<u><u>79,438</u></u>	<u><u>(70,624)</u></u>	<u><u>777,274</u></u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	568,063	105,759	(84,852)	588,970
Restricted funds	<u>-</u>	<u>206,671</u>	<u>(27,181)</u>	<u>179,490</u>
Total funds	<u><u>568,063</u></u>	<u><u>312,430</u></u>	<u><u>(112,033)</u></u>	<u><u>768,460</u></u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Unrestricted funds Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	216,922		216,922
Current assets	568,301		568,301
Current liabilities	<u>(7,947)</u>		<u>(7,947)</u>
Total net assets	<u><u>777,276</u></u>		<u><u>777,276</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	308,311	-	308,311
Current assets	326,949	206,671	533,620
Current liabilities	(76,712)	-	(76,712)
Creditors over 1 year	<u>3,241</u>	<u>-</u>	<u>3,241</u>
Total net assets	<u><u>561,789</u></u>	<u><u>206,671</u></u>	<u><u>768,460</u></u>

Mourne Mountain Rescue Team

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

11 Analysis of net funds

	At 1 April 2022	At 31 March 2023
	£	£
Cash at bank and in hand	325,605	325,605
Net debt	325,605	325,605
	At 1 April 2021	At 31 March 2022
	£	£
Cash at bank and in hand	442,981	442,981
Net debt	442,981	442,981

12 Related party transactions

During the year the charity made the following related party transactions:

Trustee Jeremy Purdy is related to Nettl of Lurgan who provided the charity with goods/services to the value of £804.16. At the balance sheet date the amount due to/from Jeremy Purdy was £Nil (2022 - £Nil).

Mourne Mountain Rescue Team

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	<u>79,438</u>	<u>105,759</u>
Total income	<u>79,438</u>	<u>105,759</u>
Expenditure on:		
Raising funds	(1,685)	(1,642)
Charitable activities	<u>(49,812)</u>	<u>(83,210)</u>
Total expenditure	<u>(51,497)</u>	<u>(84,852)</u>
Net income	<u>27,941</u>	<u>20,907</u>
Net movement in funds	27,941	20,907
Reconciliation of funds		
Total funds brought forward	<u>588,970</u>	<u>568,063</u>
Total funds carried forward	<u><u>616,911</u></u>	<u><u>588,970</u></u>

Mourne Mountain Rescue Team

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	-	206,671
Total income	-	206,671
Expenditure on:		
Charitable activities	(19,127)	(27,181)
Total expenditure	(19,127)	(27,181)
Net (expenditure)/income	(19,127)	179,490
Net movement in funds	(19,127)	179,490
Reconciliation of funds		
Total funds brought forward	179,490	-
Total funds carried forward	160,363	179,490

Mourne Mountain Rescue Team

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

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>79,438</u>	<u>312,430</u>
Total income	<u>79,438</u>	<u>312,430</u>
Expenditure on:		
Raising funds (analysed below)	(1,685)	(1,642)
Charitable activities (analysed below)	<u>(68,939)</u>	<u>(110,391)</u>
Total expenditure	<u>(70,624)</u>	<u>(112,033)</u>
Net income	<u>8,814</u>	<u>200,397</u>
Net movement in funds	8,814	200,397
Reconciliation of funds		
Total funds brought forward	<u>768,460</u>	<u>568,063</u>
Total funds carried forward	<u><u>777,274</u></u>	<u><u>768,460</u></u>

Mourne Mountain Rescue Team

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

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Donations	58,152	84,247
Grants	-	206,671
Grants	13,500	13,000
Merchandise sales	2,324	7,907
Gift Aid tax reclaimed	3,022	-
Deposit Account Interest	2,440	605
	<u>79,438</u>	<u>312,430</u>
<i>Raising funds</i>		
Opening stock	(1,344)	(1,500)
Direct costs	(1,341)	(1,486)
Closing stock	1,000	1,344
	<u>(1,685)</u>	<u>(1,642)</u>
<i>Charitable activities</i>		
Purchases	-	(25,100)
Purchases	1,737	(31,989)
Training	(940)	(788)
Insurance	(1,773)	(1,710)
Telephone and fax	(1,090)	(1,075)
Sundry expenses	(5,561)	(2,542)
Motor expenses	(3,673)	(5,214)
Fundraising & marketing	(812)	(2,116)
Accountancy fees	(1,227)	(1,170)
Legal and professional fees	(8,681)	(6,372)
Bank charges	(119)	(118)
Depreciation of plant and machinery	(4,539)	(757)
Depreciation of plant and machinery	(9,280)	(11,195)
Depreciation of motor vehicles	(14,588)	(1,324)
Depreciation of motor vehicles	(18,393)	(18,921)
	<u>(68,939)</u>	<u>(110,391)</u>

This page does not form part of the statutory financial statements.



This Document has been Signed with a **secure electronic signature** via E-Sign.

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Document Signers Scan/Click the QR Code to view signature information

Name	Malcolm Brian
Email	chairman@mournemrt.org
Status	SIGNED at Thu, 26 Oct 2023 16:18:57 BST(+0100)
Signature Fingerprint	abbe6f7a-a926-4680-a8d3-266fc9074856



Name	Samantha McNeilly
Email	treasurer@mournemrt.org
Status	SIGNED at Thu, 26 Oct 2023 15:41:28 BST(+0100)
Signature Fingerprint	00fe51e0-8ca8-45cc-a954-e7083e3bac3d



Name	KPS
Email	info@kpsca.co.uk
Status	SIGNED at Mon, 30 Oct 2023 14:06:21 GMT(+0000)
Signature Fingerprint	f6a1965d-cfc4-4e1c-b95b-26a60ef88fce



Document History

Mon, 30 Oct 2023 14:06:22	KPS Signed the Document (IP: 151.2.214.200)
Thu, 26 Oct 2023 16:18:58	Malcolm Brian Signed the Document (IP: 86.128.35.184)
Thu, 26 Oct 2023 15:41:28	Samantha McNeilly Signed the Document (IP: 81.153.245.78)





Mourne Mountain Rescue Team

Northern Ireland - Charity number 100396

Annual report

Company registration number: NI621484

Charity registration number: 1003960

Mourne Mountain Rescue Team

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Mourne Mountain Rescue Team

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Independent Examiner's Report	5 to 6
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Balance Sheet	8
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Mourne Mountain Rescue Team

Reference and Administrative Details

Charity Registration Number 1003960

Company Registration Number NI621484

Registered Office The charity is incorporated in Northern Ireland.
50A Main Street
Newcastle
Co Down
BT33 0AD

Independent Examiner KPS Accountants Limited
50A Main Street
Newcastle
Co Down
BT33 0AD

Mourne Mountain Rescue Team

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objects and aims

To relieve the suffering and distress of persons injured or in danger of injury through accident or natural hazard particularly in the area of the Mourne but elsewhere if necessary.

To educate and inform the public concerning safety and rescue in mountainous and other outdoor environments.

Objectives, strategies and activities

The team was involved in 63 incidents over the year peaking in the summer months. The majority of incidents involved lower leg injuries. The team are highly trained ensuring all team members are competent and confident in dealing with injured persons. Team members put in 1,620 hours of effort directly assisting people in difficulty on the hill. This figure is more than doubled if training and administration hours were included.

Financial review

Principal funding sources

The principal funding sources are grants and donations.

Plans for future periods

Aims and key objectives for future periods

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. The level of unrestricted reserves that the charity has continued to build are as follows;

General Purpose Fund - this is a fund where the charity is accumulating funds to help build their new base. Lidl Northern Ireland has been given the green light to proceed with plans to develop a new state-of-the-art store in Newcastle, County Down. The new store, which will be located at Shan Slieve Drive and Bryansford Road, at the foot of the Mourne Mountains, will also provide our team the space it needs to develop a new facility, future-proofing the organisation and its ability to continue providing a lifesaving service.

Mourne Mountain Rescue Team

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Charles McRobert
	Jeremy Purdy
	Kyle Harron
	Neville Watson
	Malcolm Brian
	Andrew McKee
	Nicholas McCrickard
	Patrick McCartan
	Ian McCracken
	Martin McMullan
	Ronan McBride (appointed 5 October 2022)
	Samantha McNeilly (appointed 1 March 2023)
	Paul McCartan (appointed 5 October 2022)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, Articles of Association, and constitutes a limited company by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Mourne Mountain Rescue Team for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Mourne Mountain Rescue Team

Trustees' Report

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

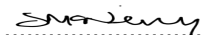
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 11 October 2023 and signed on its behalf by:

S McNeilly
26/10/2023 15:41:28



Samantha McNeilly
Trustee

Mourne Mountain Rescue Team

Independent Examiner's Report to the trustees of Mourne Mountain Rescue Team ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Mourne Mountain Rescue Team

Independent Examiner's Report to the trustees of Mourne Mountain Rescue Team (‘the Company’)

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Kps
30/10/2023 14:06:21

KPS
.....
KPS Accountants Limited

50A Main Street
Newcastle
Co Down
BT33 0AD

11 October 2023

Mourne Mountain Rescue Team

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	79,438	-	79,438
Total income		<u>79,438</u>	<u>-</u>	<u>79,438</u>
Expenditure on:				
Raising funds		(1,685)	-	(1,685)
Charitable activities		<u>(49,812)</u>	<u>(19,127)</u>	<u>(68,939)</u>
Total expenditure		<u>(51,497)</u>	<u>(19,127)</u>	<u>(70,624)</u>
Net income/(expenditure)		<u>27,941</u>	<u>(19,127)</u>	<u>8,814</u>
Net movement in funds		27,941	(19,127)	8,814
Reconciliation of funds				
Total funds brought forward		<u>588,970</u>	<u>179,490</u>	<u>768,460</u>
Total funds carried forward	9	<u>616,911</u>	<u>160,363</u>	<u>777,274</u>
		Unrestricted funds £	Restricted funds £	Total 2022 £
	Note			
Income and Endowments from:				
Donations and legacies	2	<u>105,759</u>	<u>206,671</u>	<u>312,430</u>
Total income		<u>105,759</u>	<u>206,671</u>	<u>312,430</u>
Expenditure on:				
Raising funds		(1,642)	-	(1,642)
Charitable activities		<u>(83,210)</u>	<u>(27,181)</u>	<u>(110,391)</u>
Total expenditure		<u>(84,852)</u>	<u>(27,181)</u>	<u>(112,033)</u>
Net income		<u>20,907</u>	<u>179,490</u>	<u>200,397</u>
Net movement in funds		20,907	179,490	200,397
Reconciliation of funds				
Total funds brought forward		<u>568,063</u>	<u>-</u>	<u>568,063</u>
Total funds carried forward	9	<u>588,970</u>	<u>179,490</u>	<u>768,460</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 9.


The notes on pages 9 to 14 form an integral part of these financial statements.

Mourne Mountain Rescue Team
(Registration number: NI621484)
Balance Sheet as at 31 March 2023

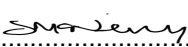
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	216,920	308,311
Current assets			
Stocks	5	1,000	1,344
Debtors	6	-	206,671
Cash at bank and in hand	7	<u>567,301</u>	<u>325,605</u>
		568,301	533,620
Creditors: Amounts falling due within one year	8	<u>(7,947)</u>	<u>(76,712)</u>
Net current assets		<u>560,354</u>	<u>456,908</u>
Total assets less current liabilities		777,274	765,219
Creditors: Amounts falling due after more than one year		<u>-</u>	<u>3,241</u>
Net assets		<u>777,274</u>	<u>768,460</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		160,363	179,490
Unrestricted income funds			
Unrestricted funds		<u>616,911</u>	<u>588,970</u>
Total funds	9	<u>777,274</u>	<u>768,460</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 11 October 2023 and signed on their behalf by:

M Brian
26/10/2023 16:18:57


.....
Malcolm Brian
Trustee

S McNeilly
26/10/2023 15:41:28


.....
Samantha McNeilly
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

Mourne Mountain Rescue Team

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

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Mourne Mountain Rescue Team meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Mourne Mountain Rescue Team

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

Asset class	Depreciation method and rate
Plant & Machinery	20% straight line
Motor Vehicles	10% straight line

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	2,324	-	2,324
Legacies	13,500	-	13,500
Gift aid reclaimed	3,022	-	3,022
Regular giving and capital donations	58,152	-	58,152
Total for 2023	76,998	-	76,998
Total for 2022	105,759	206,671	312,430

Mourne Mountain Rescue Team

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

3 Trustees remuneration and expenses

During the year the charity reimbursed expenses of £884 to trustees (2022: £332)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	143,284	408,139	551,423
Additions	775	-	775
Disposals	(589)	(44,775)	(45,364)
At 31 March 2023	<u>143,470</u>	<u>363,364</u>	<u>506,834</u>
Depreciation			
At 1 April 2022	104,215	138,897	243,112
Charge for the year	13,820	32,980	46,800
At 31 March 2023	<u>118,035</u>	<u>171,877</u>	<u>289,912</u>
Net book value			
At 31 March 2023	<u>25,435</u>	<u>191,487</u>	<u>216,922</u>
At 31 March 2022	<u>39,069</u>	<u>269,242</u>	<u>308,311</u>

Mourne Mountain Rescue Team

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

5 Stock

	2023	2022
	£	£
Stocks	1,000	1,344

6 Debtors

	2023	2022
	£	£
Other debtors	-	206,671

7 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	1	1
Cash at bank	567,300	325,604
	567,301	325,605

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	68,831
VAT grant repayable	7,011	7,011
Accruals	936	870
	7,947	76,712

Mourne Mountain Rescue Team

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

9 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	588,970	79,438	(51,497)	616,911
Restricted funds	<u>179,490</u>	<u>-</u>	<u>(19,127)</u>	<u>160,363</u>
Total funds	<u><u>768,460</u></u>	<u><u>79,438</u></u>	<u><u>(70,624)</u></u>	<u><u>777,274</u></u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	568,063	105,759	(84,852)	588,970
Restricted funds	<u>-</u>	<u>206,671</u>	<u>(27,181)</u>	<u>179,490</u>
Total funds	<u><u>568,063</u></u>	<u><u>312,430</u></u>	<u><u>(112,033)</u></u>	<u><u>768,460</u></u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £	
Tangible fixed assets	216,922	216,922	
Current assets	568,301	568,301	
Current liabilities	<u>(7,947)</u>	<u>(7,947)</u>	
Total net assets	<u><u>777,276</u></u>	<u><u>777,276</u></u>	
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	308,311	-	308,311
Current assets	326,949	206,671	533,620
Current liabilities	(76,712)	-	(76,712)
Creditors over 1 year	<u>3,241</u>	<u>-</u>	<u>3,241</u>
Total net assets	<u><u>561,789</u></u>	<u><u>206,671</u></u>	<u><u>768,460</u></u>

Mourne Mountain Rescue Team

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

11 Analysis of net funds

	At 1 April 2022	At 31 March 2023
	£	£
Cash at bank and in hand	325,605	325,605
Net debt	325,605	325,605
	At 1 April 2021	At 31 March 2022
	£	£
Cash at bank and in hand	442,981	442,981
Net debt	442,981	442,981

12 Related party transactions

During the year the charity made the following related party transactions:

Trustee Jeremy Purdy is related to Nettl of Lurgan who provided the charity with goods/services to the value of £804.16. At the balance sheet date the amount due to/from Jeremy Purdy was £Nil (2022 - £Nil).

Mourne Mountain Rescue Team

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	<u>79,438</u>	<u>105,759</u>
Total income	<u>79,438</u>	<u>105,759</u>
Expenditure on:		
Raising funds	(1,685)	(1,642)
Charitable activities	<u>(49,812)</u>	<u>(83,210)</u>
Total expenditure	<u>(51,497)</u>	<u>(84,852)</u>
Net income	<u>27,941</u>	<u>20,907</u>
Net movement in funds	27,941	20,907
Reconciliation of funds		
Total funds brought forward	<u>588,970</u>	<u>568,063</u>
Total funds carried forward	<u><u>616,911</u></u>	<u><u>588,970</u></u>

Mourne Mountain Rescue Team

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	-	206,671
Total income	-	206,671
Expenditure on:		
Charitable activities	(19,127)	(27,181)
Total expenditure	(19,127)	(27,181)
Net (expenditure)/income	(19,127)	179,490
Net movement in funds	(19,127)	179,490
Reconciliation of funds		
Total funds brought forward	179,490	-
Total funds carried forward	<u>160,363</u>	<u>179,490</u>

Mourne Mountain Rescue Team

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

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>79,438</u>	<u>312,430</u>
Total income	<u>79,438</u>	<u>312,430</u>
Expenditure on:		
Raising funds (analysed below)	(1,685)	(1,642)
Charitable activities (analysed below)	<u>(68,939)</u>	<u>(110,391)</u>
Total expenditure	<u>(70,624)</u>	<u>(112,033)</u>
Net income	<u>8,814</u>	<u>200,397</u>
Net movement in funds	8,814	200,397
Reconciliation of funds		
Total funds brought forward	<u>768,460</u>	<u>568,063</u>
Total funds carried forward	<u><u>777,274</u></u>	<u><u>768,460</u></u>

Mourne Mountain Rescue Team

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

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Donations	58,152	84,247
Grants	-	206,671
Grants	13,500	13,000
Merchandise sales	2,324	7,907
Gift Aid tax reclaimed	3,022	-
Deposit Account Interest	2,440	605
	<u>79,438</u>	<u>312,430</u>
<i>Raising funds</i>		
Opening stock	(1,344)	(1,500)
Direct costs	(1,341)	(1,486)
Closing stock	1,000	1,344
	<u>(1,685)</u>	<u>(1,642)</u>
<i>Charitable activities</i>		
Purchases	-	(25,100)
Purchases	1,737	(31,989)
Training	(940)	(788)
Insurance	(1,773)	(1,710)
Telephone and fax	(1,090)	(1,075)
Sundry expenses	(5,561)	(2,542)
Motor expenses	(3,673)	(5,214)
Fundraising & marketing	(812)	(2,116)
Accountancy fees	(1,227)	(1,170)
Legal and professional fees	(8,681)	(6,372)
Bank charges	(119)	(118)
Depreciation of plant and machinery	(4,539)	(757)
Depreciation of plant and machinery	(9,280)	(11,195)
Depreciation of motor vehicles	(14,588)	(1,324)
Depreciation of motor vehicles	(18,393)	(18,921)
	<u>(68,939)</u>	<u>(110,391)</u>

This page does not form part of the statutory financial statements.



This Document has been Signed with a **secure electronic signature** via E-Sign.

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Document Signers Scan/Click the QR Code to view signature information

Name	Malcolm Brian
Email	chairman@mournemrt.org
Status	SIGNED at Thu, 26 Oct 2023 16:18:57 BST(+0100)
Signature Fingerprint	abbe6f7a-a926-4680-a8d3-266fc9074856



Name	Samantha McNeilly
Email	treasurer@mournemrt.org
Status	SIGNED at Thu, 26 Oct 2023 15:41:28 BST(+0100)
Signature Fingerprint	00fe51e0-8ca8-45cc-a954-e7083e3bac3d



Name	KPS
Email	info@kpsca.co.uk
Status	SIGNED at Mon, 30 Oct 2023 14:06:21 GMT(+0000)
Signature Fingerprint	f6a1965d-cfc4-4e1c-b95b-26a60ef88fce



Document History

Mon, 30 Oct 2023 14:06:22	KPS Signed the Document (IP: 151.2.214.200)
Thu, 26 Oct 2023 16:18:58	Malcolm Brian Signed the Document (IP: 86.128.35.184)
Thu, 26 Oct 2023 15:41:28	Samantha McNeilly Signed the Document (IP: 81.153.245.78)





Mourne Mountain Rescue Team

Northern Ireland - Charity number 100396

Annual return

Company registration number: NI621484

Charity registration number: 1003960

Mourne Mountain Rescue Team

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Mourne Mountain Rescue Team

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Independent Examiner's Report	5 to 6
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Balance Sheet	8
Notes to the Financial Statements	9 to 14

Mourne Mountain Rescue Team

Reference and Administrative Details

Charity Registration Number 1003960

Company Registration Number NI621484

Registered Office The charity is incorporated in Northern Ireland.
50A Main Street
Newcastle
Co Down
BT33 0AD

Independent Examiner KPS Accountants Limited
50A Main Street
Newcastle
Co Down
BT33 0AD

Mourne Mountain Rescue Team

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objects and aims

To relieve the suffering and distress of persons injured or in danger of injury through accident or natural hazard particularly in the area of the Mourne but elsewhere if necessary.

To educate and inform the public concerning safety and rescue in mountainous and other outdoor environments.

Objectives, strategies and activities

The team was involved in 63 incidents over the year peaking in the summer months. The majority of incidents involved lower leg injuries. The team are highly trained ensuring all team members are competent and confident in dealing with injured persons. Team members put in 1,620 hours of effort directly assisting people in difficulty on the hill. This figure is more than doubled if training and administration hours were included.

Financial review

Principal funding sources

The principal funding sources are grants and donations.

Plans for future periods

Aims and key objectives for future periods

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. The level of unrestricted reserves that the charity has continued to build are as follows;

General Purpose Fund - this is a fund where the charity is accumulating funds to help build their new base. Lidl Northern Ireland has been given the green light to proceed with plans to develop a new state-of-the-art store in Newcastle, County Down. The new store, which will be located at Shan Slieve Drive and Bryansford Road, at the foot of the Mourne Mountains, will also provide our team the space it needs to develop a new facility, future-proofing the organisation and its ability to continue providing a lifesaving service.

Mourne Mountain Rescue Team

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Charles McRobert
	Jeremy Purdy
	Kyle Harron
	Neville Watson
	Malcolm Brian
	Andrew McKee
	Nicholas McCrickard
	Patrick McCartan
	Ian McCracken
	Martin McMullan
	Ronan McBride (appointed 5 October 2022)
	Samantha McNeilly (appointed 1 March 2023)
	Paul McCartan (appointed 5 October 2022)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, Articles of Association, and constitutes a limited company by guarantee, as defined by the Companies Act 2006.

Statement of trustees' responsibilities

The trustees (who are also the directors of Mourne Mountain Rescue Team for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Mourne Mountain Rescue Team

Trustees' Report

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

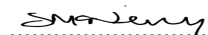
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 11 October 2023 and signed on its behalf by:

S McNeilly
26/10/2023 15:41:28



Samantha McNeilly
Trustee

Mourne Mountain Rescue Team

Independent Examiner's Report to the trustees of Mourne Mountain Rescue Team ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Mourne Mountain Rescue Team

Independent Examiner's Report to the trustees of Mourne Mountain Rescue Team ('the Company')

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Kps
30/10/2023 14:06:21

KPS
.....
KPS Accountants Limited

50A Main Street
Newcastle
Co Down
BT33 0AD

11 October 2023

Mourne Mountain Rescue Team

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	79,438	-	79,438
Total income		<u>79,438</u>	<u>-</u>	<u>79,438</u>
Expenditure on:				
Raising funds		(1,685)	-	(1,685)
Charitable activities		<u>(49,812)</u>	<u>(19,127)</u>	<u>(68,939)</u>
Total expenditure		<u>(51,497)</u>	<u>(19,127)</u>	<u>(70,624)</u>
Net income/(expenditure)		<u>27,941</u>	<u>(19,127)</u>	<u>8,814</u>
Net movement in funds		27,941	(19,127)	8,814
Reconciliation of funds				
Total funds brought forward		<u>588,970</u>	<u>179,490</u>	<u>768,460</u>
Total funds carried forward	9	<u>616,911</u>	<u>160,363</u>	<u>777,274</u>
		Unrestricted funds £	Restricted funds £	Total 2022 £
	Note			
Income and Endowments from:				
Donations and legacies	2	105,759	206,671	312,430
Total income		<u>105,759</u>	<u>206,671</u>	<u>312,430</u>
Expenditure on:				
Raising funds		(1,642)	-	(1,642)
Charitable activities		<u>(83,210)</u>	<u>(27,181)</u>	<u>(110,391)</u>
Total expenditure		<u>(84,852)</u>	<u>(27,181)</u>	<u>(112,033)</u>
Net income		<u>20,907</u>	<u>179,490</u>	<u>200,397</u>
Net movement in funds		20,907	179,490	200,397
Reconciliation of funds				
Total funds brought forward		<u>568,063</u>	<u>-</u>	<u>568,063</u>
Total funds carried forward	9	<u>588,970</u>	<u>179,490</u>	<u>768,460</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 9.


The notes on pages 9 to 14 form an integral part of these financial statements.

Mourne Mountain Rescue Team
(Registration number: NI621484)
Balance Sheet as at 31 March 2023

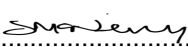
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	216,920	308,311
Current assets			
Stocks	5	1,000	1,344
Debtors	6	-	206,671
Cash at bank and in hand	7	567,301	325,605
		<u>568,301</u>	<u>533,620</u>
Creditors: Amounts falling due within one year	8	<u>(7,947)</u>	<u>(76,712)</u>
Net current assets		<u>560,354</u>	<u>456,908</u>
Total assets less current liabilities		777,274	765,219
Creditors: Amounts falling due after more than one year		-	3,241
Net assets		<u>777,274</u>	<u>768,460</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		160,363	179,490
Unrestricted income funds			
Unrestricted funds		<u>616,911</u>	<u>588,970</u>
Total funds	9	<u>777,274</u>	<u>768,460</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 11 October 2023 and signed on their behalf by:

M Brian
26/10/2023 16:18:57


.....
Malcolm Brian
Trustee

S McNeilly
26/10/2023 15:41:28


.....
Samantha McNeilly
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

Mourne Mountain Rescue Team

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

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Mourne Mountain Rescue Team meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Mourne Mountain Rescue Team

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

Asset class	Depreciation method and rate
Plant & Machinery	20% straight line
Motor Vehicles	10% straight line

Stock

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	2,324	-	2,324
Legacies	13,500	-	13,500
Gift aid reclaimed	3,022	-	3,022
Regular giving and capital donations	58,152	-	58,152
Total for 2023	76,998	-	76,998
Total for 2022	105,759	206,671	312,430

Mourne Mountain Rescue Team

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

3 Trustees remuneration and expenses

During the year the charity reimbursed expenses of £884 to trustees (2022: £332)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	143,284	408,139	551,423
Additions	775	-	775
Disposals	(589)	(44,775)	(45,364)
At 31 March 2023	<u>143,470</u>	<u>363,364</u>	<u>506,834</u>
Depreciation			
At 1 April 2022	104,215	138,897	243,112
Charge for the year	13,820	32,980	46,800
At 31 March 2023	<u>118,035</u>	<u>171,877</u>	<u>289,912</u>
Net book value			
At 31 March 2023	<u>25,435</u>	<u>191,487</u>	<u>216,922</u>
At 31 March 2022	<u>39,069</u>	<u>269,242</u>	<u>308,311</u>

Mourne Mountain Rescue Team

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

5 Stock

	2023	2022
	£	£
Stocks	1,000	1,344

6 Debtors

	2023	2022
	£	£
Other debtors	-	206,671

7 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	1	1
Cash at bank	567,300	325,604
	567,301	325,605

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	68,831
VAT grant repayable	7,011	7,011
Accruals	936	870
	7,947	76,712

Mourne Mountain Rescue Team

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

9 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	588,970	79,438	(51,497)	616,911
Restricted funds	<u>179,490</u>	<u>-</u>	<u>(19,127)</u>	<u>160,363</u>
Total funds	<u><u>768,460</u></u>	<u><u>79,438</u></u>	<u><u>(70,624)</u></u>	<u><u>777,274</u></u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	568,063	105,759	(84,852)	588,970
Restricted funds	<u>-</u>	<u>206,671</u>	<u>(27,181)</u>	<u>179,490</u>
Total funds	<u><u>568,063</u></u>	<u><u>312,430</u></u>	<u><u>(112,033)</u></u>	<u><u>768,460</u></u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Unrestricted funds Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	216,922		216,922
Current assets	568,301		568,301
Current liabilities	<u>(7,947)</u>		<u>(7,947)</u>
Total net assets	<u><u>777,276</u></u>		<u><u>777,276</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	308,311	-	308,311
Current assets	326,949	206,671	533,620
Current liabilities	(76,712)	-	(76,712)
Creditors over 1 year	<u>3,241</u>	<u>-</u>	<u>3,241</u>
Total net assets	<u><u>561,789</u></u>	<u><u>206,671</u></u>	<u><u>768,460</u></u>

Mourne Mountain Rescue Team

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

11 Analysis of net funds

	At 1 April 2022	At 31 March 2023
	£	£
Cash at bank and in hand	325,605	325,605
Net debt	325,605	325,605
	At 1 April 2021	At 31 March 2022
	£	£
Cash at bank and in hand	442,981	442,981
Net debt	442,981	442,981

12 Related party transactions

During the year the charity made the following related party transactions:

Trustee Jeremy Purdy is related to Nettl of Lurgan who provided the charity with goods/services to the value of £804.16. At the balance sheet date the amount due to/from Jeremy Purdy was £Nil (2022 - £Nil).

Mourne Mountain Rescue Team

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	<u>79,438</u>	<u>105,759</u>
Total income	<u>79,438</u>	<u>105,759</u>
Expenditure on:		
Raising funds	(1,685)	(1,642)
Charitable activities	<u>(49,812)</u>	<u>(83,210)</u>
Total expenditure	<u>(51,497)</u>	<u>(84,852)</u>
Net income	<u>27,941</u>	<u>20,907</u>
Net movement in funds	27,941	20,907
Reconciliation of funds		
Total funds brought forward	<u>588,970</u>	<u>568,063</u>
Total funds carried forward	<u><u>616,911</u></u>	<u><u>588,970</u></u>

Mourne Mountain Rescue Team

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	-	206,671
Total income	-	206,671
Expenditure on:		
Charitable activities	(19,127)	(27,181)
Total expenditure	(19,127)	(27,181)
Net (expenditure)/income	(19,127)	179,490
Net movement in funds	(19,127)	179,490
Reconciliation of funds		
Total funds brought forward	179,490	-
Total funds carried forward	<u>160,363</u>	<u>179,490</u>

Mourne Mountain Rescue Team

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

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>79,438</u>	<u>312,430</u>
Total income	<u>79,438</u>	<u>312,430</u>
Expenditure on:		
Raising funds (analysed below)	(1,685)	(1,642)
Charitable activities (analysed below)	<u>(68,939)</u>	<u>(110,391)</u>
Total expenditure	<u>(70,624)</u>	<u>(112,033)</u>
Net income	<u>8,814</u>	<u>200,397</u>
Net movement in funds	8,814	200,397
Reconciliation of funds		
Total funds brought forward	<u>768,460</u>	<u>568,063</u>
Total funds carried forward	<u><u>777,274</u></u>	<u><u>768,460</u></u>

Mourne Mountain Rescue Team

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

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Donations	58,152	84,247
Grants	-	206,671
Grants	13,500	13,000
Merchandise sales	2,324	7,907
Gift Aid tax reclaimed	3,022	-
Deposit Account Interest	2,440	605
	<u>79,438</u>	<u>312,430</u>
<i>Raising funds</i>		
Opening stock	(1,344)	(1,500)
Direct costs	(1,341)	(1,486)
Closing stock	1,000	1,344
	<u>(1,685)</u>	<u>(1,642)</u>
<i>Charitable activities</i>		
Purchases	-	(25,100)
Purchases	1,737	(31,989)
Training	(940)	(788)
Insurance	(1,773)	(1,710)
Telephone and fax	(1,090)	(1,075)
Sundry expenses	(5,561)	(2,542)
Motor expenses	(3,673)	(5,214)
Fundraising & marketing	(812)	(2,116)
Accountancy fees	(1,227)	(1,170)
Legal and professional fees	(8,681)	(6,372)
Bank charges	(119)	(118)
Depreciation of plant and machinery	(4,539)	(757)
Depreciation of plant and machinery	(9,280)	(11,195)
Depreciation of motor vehicles	(14,588)	(1,324)
Depreciation of motor vehicles	(18,393)	(18,921)
	<u>(68,939)</u>	<u>(110,391)</u>

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Digital Fingerprint	28e40f19-2614-491f-bb10-d84d8e834ca3

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