

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

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

BRECON MOUNTAIN RESCUE TEAM

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

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BRECON MOUNTAIN RESCUE TEAM

CHARITY INFORMATION

Trustees of the charity as at 31st March 2021

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

Correspondent

C Key

Treasurer

D Turpin

Independent Examiner

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

Bankers

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

Charity registration number

517732

BRECON MOUNTAIN RESCUE TEAM

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Constitution, principal activity and public benefit

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

Management

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

Review of the year

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

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

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

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

.....continued on page 3

BRECON MOUNTAIN RESCUE TEAM

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

Prospects for the year ahead and general development plans

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

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

Conclusion

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

The Trustees have approved the Trustees' Report above.

..... 2021
Chairman of the Trustees

BRECON MOUNTAIN RESCUE TEAM

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

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

Respective responsibilities of the trustees and the independent examiner

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

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

Basis of the independent examiner's statement

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

Independent examiner's statement

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

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

.....

7th May 2021

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

BRECON MOUNTAIN RESCUE TEAM

UNRESTRICTED (GENERAL PURPOSES) FUND

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

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

BRECON MOUNTAIN RESCUE TEAM

UNRESTRICTED (GENERAL PURPOSES) FUND

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

The transfer to unrestricted funds was as follows:-

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

BRECON MOUNTAIN RESCUE TEAM

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

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

BRECON MOUNTAIN RESCUE TEAM

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2021

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

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

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

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

3 Boxes

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

8 Team clothing and equipment

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

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

9 Medical equipment

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

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

10 Training

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

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

13 Administrative expenses

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

BRECON MOUNTAIN RESCUE TEAM

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

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

15 Other payments

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

16 Reserves and expenses

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

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

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

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