

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

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

BRECON MOUNTAIN RESCUE TEAM

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

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

BRECON MOUNTAIN RESCUE TEAM

CHARITY INFORMATION

Trustees of the charity as at 31st March 2022

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

Correspondent

C Key

Treasurer

D Turpin

Independent Examiner

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

Bankers

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

Charity registration number

517732

BRECON MOUNTAIN RESCUE TEAM

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Constitution, principal activity and public benefit

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

Management

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

Review of the year

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

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

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

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

.....continued on page 3

BRECON MOUNTAIN RESCUE TEAM

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

Prospects for the year ahead and general development plans

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

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

Conclusion

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

The Trustees have approved the Trustees' Report above.

.....
Chairman of the Trustees

.....2022

BRECON MOUNTAIN RESCUE TEAM

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

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

Respective responsibilities of the trustees and the independent examiner

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

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

Basis of the independent examiner's statement

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

Independent examiner's statement

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

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

.....

12th May 2022

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

BRECON MOUNTAIN RESCUE TEAM

UNRESTRICTED (GENERAL PURPOSES) FUND

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

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

BRECON MOUNTAIN RESCUE TEAM

UNRESTRICTED (GENERAL PURPOSES) FUND

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

BRECON MOUNTAIN RESCUE TEAM

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2022

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

BRECON MOUNTAIN RESCUE TEAM

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2022

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

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

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

BRECON MOUNTAIN RESCUE TEAM

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

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

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

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

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

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