

MOUNTAIN BOTHIES ASSOCIATION

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2009

Name

The charity is called the Mountain Bothies Association, and is also known as the MBA.

Number

Address

The address of the principal office of the charity is:

MBA
c/o Henderson Black & Co
Chartered Accountants
Edenbank House
22 Crossgate
Cupar
Fife
KY15 5HW

Trustees

The Trustees on the date on which this report was approved (6/6/09) were:

John Arnott
Liz Bibby
Jill Dhanjal
Roger Hammond
Andy Mayhew
Roger Muhl
Richard Spencer
Neil Stewart
Brian Wain

Others who were Trustees of the charity during the financial year:

Peter King

The Governing Document and how the Association is constituted:

The governing document is the Articles and Memorandum of Association. The Association is a private company limited by guarantee, registered in Scotland, and is recognised by the Office of the Scottish Charity Regulator as a charity.

The Organisational Structure of the Association

The nine Trustees of the Association are elected by the members. The management of the Association is vested in the Trustees, who are responsible for all financial activities, appointments of volunteer officers and matters of policy. The Trustees may approve any expenditure on behalf of the Association, provided that the annual expenditure committed on any one bothy or project may not exceed £20,000 without first being approved in principle at a General Meeting of the Association.

The approval of new projects and appointment of Maintenance Organisers is delegated to the Management Committee, which consists of volunteer officers of the Association together with elected members and delegates from the Maintenance Areas. Responsibility for the planning and implementation of work on bothies is devolved to nine Area Committees each led by its Area Organiser and consisting of the Maintenance Organisers and other active members in that geographical area. Each Area is allocated an annual budget managed by its Area Organiser for the maintenance of its bothies.

Relationships to other Bodies

The MBA is independent of all other bodies.

The Aim of the Association:

To maintain simple shelters in remote country for the use and benefit of all who love wild and lonely places.

What the Association does:

similar buildings many of which in the normal course of events might be allowed to fall derelict. Over the years, often with the tacit consent of the owners, these buildings have provided overnight shelter for walkers and other outdoor enthusiasts. The Mountain Bothies Association was founded in 1965 to organise the restoration and maintenance of these shelters.

The Association

open shelters for anyone to use, and does not itself own any of the buildings. Its members have no priority of use and the buildings are left unlocked and may be used without charge by all who require shelter. Whilst the MBA pays for the materials and tools for the renovations, all the work is undertaken by its members on a voluntary basis.

Bothies renovated by the Association are normally existing structures. As a minimum standard, the building is rendered structurally safe to provide a windproof and water tight shelter. A bothy would not normally be connected to the public utilities, and any amenities provided would be of a very basic standard. In locations where there is an appreciable fire hazard, or limited fuel, existing fireplaces may be replaced by a stove.

Factors which may be taken into account in selecting a building for renovation include:

- the likely demand for shelter in the area concerned
- the environmental impact
- the existence of other forms of shelter in the vicinity
- the suitability of the site for use as an overnight base or emergency shelter
- accessibility from the highway and the likelihood of vandalism
- the nature of any restrictions imposed by the landowner on the use of the shelter
- the extent and cost of the renovations required and a value for money judgement

Where the Association maintains a bothy, and its use is affected by, or likely to affect the land surrounding the bothy, the Association may maintain or otherwise improve the land in the immediate vicinity of the bothy. Such work may include:

- repairs and improvements to drainage
- repairs and improvements to access paths including to existing bridges and stiles
- prevention of land erosion where this might
- tree planting (where possible using trees of local stock)
- the removal of litter and provision for hygienic disposal of human waste

The Association believes it has a duty to care for the quality of the experience enjoyed by those who visit bothies, and to ensure that all who are involved in outdoor recreation understand the fragile nature of this

intended to promote responsible behaviour among all who use bothies, and to encourage them to participate in their maintenance.

Recruitment and appointment of Trustees

There are nine Trustees. Members of the Association can be nominated for election as Trustee by other members of the Association. Trustees are elected for three year terms of office, so each year prior to the Annual General Meeting a postal ballot of all members is held in order to replace the three Trustees whose terms of office are due to expire. No external bodies are entitled to appoint Trustees of the MBA. The Trustees may at any time co-opt any persons duly qualified to be appointed as Trustees to fill a vacancy in their number or as additional Trustees, particularly to ensure coverage of the necessary skills and experience for governance of the Association. A co-opted Trustee holds office only until the next AGM. The Association recognises the importance of training both for new Trustees and those holding office. All newly appointed Trustees are issued with a 'Trustees Pack', which currently includes the following items:

- Memorandum of Association, Articles of Association & Standing Orders
- Latest contact list for officers of the Association
- Copy of last statutory accounts and annual report
- Last monthly statement from the Finance Office

- including procedures for reporting to HSE
- Minutes of last Board of Trustees and Management Committee meetings
- Media relations papers
- CD containing project work party good practice guidelines
- Chapter 9 of Charities and Trustee Investment (Scotland) Act 2005
- Latest guidance paper(s) on duties of charity Trustees

In addition, newly appointed Trustees are provided with such personal guidance as may be appropriate, taking into account the individual's service and experience within the Association, by Chairman, Company Secretary and General Secretary. All Trustees are given updating and training on all aspects of their responsibilities throughout the year including charity legislation and regulation, health and safety, media relations and legislation pertinent to the function and governance of the charity. Delivery of training is through specific training events, meetings of Trustees, post and email.

Major office bearers serving during the financial year:

Chairman	John Arnott
Company Secretary	Roger Muhl
Director of Projects	Roger Hammond
General Secretary	Peter King (retired October 2008- now Brian Dawson)
Treasurer	Jill Dhanjal

Achievements and performance during the financial year

The MBA continues to be an organisation of volunteers. At the time of writing we have 132 volunteer Maintenance Organisers for the 100 bothies we maintain, and 40 volunteer office bearers providing the administrative backup to support that maintenance - from managing an Area to stuffing envelopes. All our work is done by volunteers except for membership and finance services, and for the annual independent audit of our accounts. The finance and membership services work is carried out by chartered accountants Henderson Black & Co, and we feel that it is safer that this essential work is done by paid professionals rather than by volunteers. The key managers for our maintenance work are our Area Organisers and we have a full complement of nine, with no changes this year. We have also been able to recruit Maintenance Organisers for each bothy when vacancies have arisen so that we ended the year with almost all such positions filled, and joint Maintenance Organisers for many bothies. We have approximately 4350 members, an increase of 3% on last year.

Our annual general meeting was held at St Boswells in October 2008 with 58 attending. None of the elections were contested so John Arnott was re-elected as chairman for another year, and Jill Dhanjal, Roger Muhl and Neil Stewart were elected for 3 year terms as Trustees until the 2011 AGM. After many years of sterling work Peter King retired as a Trustee and General Secretary, and Richard Spencer was co-opted as Trustee from October 2008 until the 2009 AGM. An election was held for the 3 vacancies on the Management Committee which met four times during the period of this report - in May, October, December and February with an average attendance of 23, and the Trustees met five times.

A major development in the course of this year has been to put out a tender for the redevelopment of our website this contract was won by a company called HotScot and the new website is to be launched in June 2009. Following lengthy discussion in the Management Committee a decision was taken to close the discussion forum on the old website, and also to include an interactive map on the new website showing the locations of the bothies and giving grid references. Trustees carefully considered whether they were justified in making donations to other organisations from our charitable funds, and developed a protocol for making such decisions. Initial discussions were encouraged about whether to offer travelling expenses to those attending the twice yearly Area meetings, and a decision is expected in 2009. Following an approach from the owner, who was keen to see Over Phawhope secured as an open bothy for the foreseeable future, we have signed a lease for the use of this building for a 200 year period Trustees were gratified by the confidence shown in the work of the MBA.

Maintenance work

Expenditure on bothy maintenance in 2008/09 was an all time high of £45k following work on 58 of the 100 buildings in our care. We recorded 1260 volunteer days worked, which, even assuming a modest daily value and taken with the direct expenditure, represents a six-figure investment in the fabric of our bothies. Whilst a proportion of our increased expenditure can be attributed to the rising cost of building materials and transport, and increased expenditure on providing a safe working environment for our volunteers, the greater part of the increase results from generally higher levels of maintenance activity.

We completed two major projects in the year, which involved one of our newest bothies and one of our oldest. The Schoolhouse at Duag Bridge on Corriemulzie Estate in the Northern Highlands is a remote as a school in about 1933. It had been used informally as a shelter for many years past but was in urgent need of repair. The project involved replacing the roof, repairing the walls, replacing all external woodwork and refurbishing one room to a high standard, including insulation together with minor internal repairs and painting in the two other rooms. The total cost of this work was £7,506 including £1,700 on the provision of professionally erected scaffolding, which was possible due to good estate track access.

Camban, on West Affric Estate in North West Highlands, has been an MBA maintained bothy since 1969. The roof cladding was well past its service life and an upper sleeping area did not conform to modern fire safety requirements. Access to this remote bothy is difficult and the only feasible method of transporting large quantities of materials is by helicopter, therefore a complete renovation was undertaken during a two-week project. The roof was re-clad, external woodwork replaced, the upper sleeping area removed and on the ground floor two rooms were formed each with double sleeping platforms. The total cost of renovation was £11,577 including £3,000 for helicopter transport of materials.

We incurred expenditure in excess of £1,000 on a further seven bothies. In the Northern Highlands, Coiremor roof was re-sheeted and a new stove installed whilst new windows and doors were manufactured off-site for installation at Kearvaig next year. In the Western Highlands, the renovation of Suardalan continued with internal improvements including bunks and installation of a stove and chimney liners. Materials were also purchased for a major project at Dibidil early next year. Culra, in Central Highlands, benefited from an intensive programme of painting and repairs together with installation of rainwater drainage and Staoineag received new windows and other repairs. In Southern Scotland at Kettleton Byre, new sleeping platforms were built, a new stove installed and repairs carried out to the roof. It is disappointing to have to report that some of this work was subjected to vandalism shortly after completion and had to be reinstated.

Antisocial behaviour, including vandalism, occurs from time to time at a minority of bothies, usually those close to major centres of population and where vehicular access is difficult to control. The cost of restoration after such events is generally modest but such incidents are demoralising for our volunteers. It is pleasing to report, therefore, that some progress has been made in resolving the difficulties reported last year at our four bothies in the Galloway Forest Park. Access routes to Tunskeen and White Laggan have been secured and the problems at these two bothies have significantly diminished as a result. We are grateful to the Forestry

Bush remains a problem due to intensive forestry operations therefore maintenance of these buildings has been suspended for the time being. In Northern England, Blackburnhead has been closed permanently by the Forestry Commission due to misuse and the inability to secure access routes. When antisocial problems occur, we work in partnership with the bothy owner and the Police to bring the culprits to book wherever possible, this year with some success.

Once again we are pleased to record our appreciation for the support of the owners of the buildings we maintain and their managers and staff. They cooperate with our maintenance work, assist with delivery of materials to remote locations and help us in many other ways. And, of course, they permit the maintenance of these buildings as open shelters for all to use.

Area Organisers, together with a number of specialists, are all members of which provides the Association with advice on bothy maintenance and regulations such as those pertaining to fire prevention, building standards and health and safety. We regard the safety of our volunteers and those using our bothies as paramount. During 2008/09, the work of the Group has been focussed on the implementation of recent regulatory changes in respect of fire safety, working at heights, and the revised Construction Design and Management Regulations. This work will ultimately be incorporated in our Project

looking at options for increasing the use of scaffolding for work above ground level. The costs and logistics of providing scaffolding in remote places are challenging and we need to decide on the system that best suits our circumstances and the cost benefits of hiring versus purchase.

In the year under report, we provided basic first aid training for 40 volunteers as part of our rolling programme to maintain an appropriate level of first aid expertise at our work parties. Investigations were put in hand to identify suitable training courses on the use of scaffolding towers and system scaffolding to be held in 2009/10.

Our bothy maintenance budget for 2009/10 has been set at £78k for specified work on 60 bothies and includes a contingency sum to cover unforeseen maintenance needs and potential new projects. We will be renovating Mark Cottage in the Ardgarten Forest, for which permission has recently been obtained from the Forestry Commission and plan major refurbishments at Meanach and Kearvaig together with five further projects costing in excess of £1,000.

Financial review

Having experienced a very successful six months up to October 2008, the six months from October 2008 to March 2009 has seen turbulence in the financial sector and the Trustees had to weigh up the risks to the Association due to the financial collapse in the money markets. After investigating options open to the Association, the Trustees decided to continue investing with HBOS since the risk was deemed to be no more than with any other option. Naturally, the interest from monies invested has dropped from an average of over 6% down to 2.7%. There is £150,000 invested in a guaranteed Fixed Deposit Account, with the remainder

divided between the 30 day Reserve Account and the Treasurer's Account for the day to day running of the Association.

However, the income from subscriptions is £3,920 up on last year and donations and legacies amounting to over £39,574 have greatly boosted funds. It has been very reassuring to see that support for the Association has continued to stay strong. It does make a difference and with the support of the membership as a whole, the finances of the Association stay on a firm footing for the future.

The Trustees are aware also that volunteers and Maintenance Organisers may also be feeling the pinch, and have assured people that no-one should feel that cost of travel is barring them from participating in the activities of the MBA.

£45,283 was spent on bothy work in 2008/9 as opposed to £28,198 for 2007/8. The large restoration projects at the School House Duag Bridge, Camban, and Suardalan accounted for £22,311 of the total expenditure, but the £22,973 spent on the general maintenance of bothies is just as important as the individual large projects.

As always the Trustees endeavour to keep the general administration expenditure to the minimum necessary for the efficient running of the association. The total general administration expenditure for 2008/9 was £59,594 compared with £49,346 for 2007/8. This is an increase of £10,248. However, the decision was made to invest in a new website which cost £3,930 in 2008/9. Also the cost of postage for the distribution of publications increased by £1,732 and the legal costs for the lease on Over Phawhope amounted to £1,854. Taking these costs into consideration, the money spent on general administration is under control.

Overall the Trustees ensure that the best value for money is achieved so long as the health and safety of volunteers is not compromised and the Association is not put in danger financially. For the coming year the Trustees agreed a planned total budget of £56,026 for maintenance with £22,000 contingency to make it possible to fund projects that may be presented during 2009/10. Eight projects estimated at over £1,000 have been agreed by the Management Committee.

Plans for future years

The Trustees of the MBA plan to continue to arrange the maintenance of the bothies currently looked after, as well as to take on such projects as present themselves from time to time. We have no plans to change the structure of the Association or to move away from our reliance on volunteers. We will continue with our on-going programme of review of our standing orders in order to ensure best governance for the association.

Reserves policy

During 2008/9 the Trustees have identified and reviewed the major risks to which the MBA is exposed and established systems to mitigate those risks. Monies have been budgeted in order that all bothy maintenance and administrative procedures can be carried out and volunteers and visitors can all enjoy a bothy experience with confidence. We have reviewed the cash reserves necessary to maintain our administration and to support our aims in the event of a significant shortfall in income. We have allocated £50,000 as

Deficit

The MBA does not have a deficit.

Donated facilities and services

The MBA has had the use of a locked store in the Kielder Forest for the storage of equipment.

Company Law requires the Trustees (being company directors) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its financial activities for that year. In preparing those statements the Trustees are required to:

Select suitable accounting policies and then apply them consistently.

Make judgements and estimates that are reasonable and prudent.

State whether the policies adopted are in accordance with the Statement of Recommended Practice (Accounting by Charities) and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.

Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which 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 Acts 1985 and the Charities Acts. The Trustees are also

responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Statement of disclosure to auditors

(a) So far as the Trustees are aware, there is no relevant audit information of which they are unaware, and

(b) they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any such information.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Signed by order of the Trustees, as agreed on 6 June 2009

John Arnott (Chairman)

Company Registration No. 191425 (Scotland)

Scottish Charity No. SC008685

MOUNTAIN BOTHIES ASSOCIATION
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

MOUNTAIN BOTHIES ASSOCIATION

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MOUNTAIN BOTHIES ASSOCIATION

We have audited the financial statements of MOUNTAIN BOTHIES ASSOCIATION on pages 8 to 17 for the year ended 31 March 2009. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the trustees and auditors

As described in the Statement of Trustees' Responsibilities on page 6 the trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the trustees' report is not consistent with the financial statements, if the company has not kept proper accounting records or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the trustees' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Stables Thompson & Briscoe

Chartered Accountants

Registered Auditor

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Lowther House
Kendal
Cumbria
LA9 4DX

MOUNTAIN BOTHIES ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES AND
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2009

	Notes	Unrestricted Funds 2009 £	Restricted Funds 2009 £	Total funds 2009 £	Total funds 2008 £
INCOMING RESOURCES:					
From generated funds					
Voluntary income					
Membership fees and donations		88,480		88,480	83,567
Donations and gifts		6,049	34,936	40,985	8,918
Investment income					
Bank interest received		6,400	1,768	8,168	6,885
From charitable activities		5,613		5,613	4,889
Other incoming resources					
Other interest received		125		125	63
Total incoming resources	13	106,667	36,704	143,371	104,322
RESOURCES EXPENDED:					
Costs of generating voluntary income		10,263		10,263	6,502
Charitable activities					
Direct charitable expenditure		37,282	26,091	63,373	46,194
Other charitable expenditure		24,751		24,751	19,677
Governance		7,804		7,804	7,242
Total resources expended	13	80,100	26,091	106,191	79,615
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
SURPLUS (DEFICIT) FOR THE YEAR		26,567	10,613	37,180	24,707
FUND TRANSFERS				-	-
NET MOVEMENT IN FUNDS		26,567	10,613	37,180	24,707
TOTAL FUNDS BROUGHT FORWARD					
AT 1 APRIL 2008		191,754	36,000	227,754	203,047
TOTAL FUNDS CARRIED FORWARD					
AT 31 MARCH 2009		218,321	46,613	264,934	227,754
REPRESENTED BY:					
Fixed assets		3,352		3,352	1,115
Current assets		222,435	46,613	269,048	235,294
Current liabilities		(7,466)		(7,466)	(8,655)
		218,321	46,613	264,934	227,754

MOUNTAIN BOTHIES ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2009

	Notes	2009 £	£	2008 £	£
Fixed assets					
Tangible assets	6		3,352		1,115
Current assets					
Debtors	7	15,401		13,819	
Cash at bank and in hand		253,647		221,475	
		<u>269,048</u>		<u>235,294</u>	
Liabilities					
Creditors: amounts falling due within one year	8	(7,466)		(8,655)	
Net current assets			<u>261,582</u>		<u>226,639</u>
Total assets less current liabilities			<u>264,934</u>		<u>227,754</u>
Capital and reserves					
Restricted funds	4	46,613		36,000	
Unrestricted funds		218,321		191,754	
Members' funds - equity interests			<u>264,934</u>		<u>227,754</u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board on

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J Arnott (Chairman)

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J Dhanjal (Treasurer)

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable accounting standards and the Companies Act 1985.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

Restricted funds

Funds treated as restricted funds are those where the donor has imposed a legally binding restriction on the use of the funds, or where the trustees and the donor have together agreed that the funds be used for a specified purpose. Unrestricted funds consist of funds which the charity may use for its purpose at its discretion.

1.2 Incoming resources and resources expended

(a) Subscriptions are treated as income of the Association in the accounting period during which the monies are received as it is not considered practical to apportion them over the subscription period (the calendar year) to which they relate.

(b) Gift Aid donations, together with the associated income tax and transitional relief are recognised as income when the donation is received.

(c) Legacies are included in income on receipt.

(d) Grants are credited to income upon entitlement.

(e) Resources expended are recognised in the period in which they are incurred. The company is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Bothy maintenance plant and equipment	25% per annum on a straight line basis
Office equipment	25% per annum on a straight line basis

Maintenance and improvement of bothies

The company does not own any bothies. Expenditure on small tools costing less than £100, maintenance and improvements to bothies is written off to the Income and Expenditure account as and when incurred. Items installed as permanent fixtures in bothies (e.g. stoves) are likewise written off at the time of installation. The work of maintaining the bothies is undertaken by the members of the Association on a voluntary basis and is therefore not assigned a monetary value in these accounts.

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

2	Resources expended	2009	2008
		£	£
	Resources expended include:		
	Depreciation of tangible assets	1,071	1,083
	Loss on disposal of tangible assets	1	-
	Auditors' remuneration	1,842	1,754
	Trustees expenses - paid to 9 trustees (2008: 9) for travel, subsistence, post, stationery and telephone	2,397	2,975
	Trustees indemnity insurance	488	482
	(No remuneration was paid to trustees)		
	There were no employees during the year		
		=====	=====

3	Trustees expenses	2009	2008
		£	£
	Chairman	-	-
	Director of projects	366	504
	General secretary	143	509
	Treasurer	330	306
	Company secretary	539	520
	Other trustees	1,019	1136
		=====	=====
		2,397	2,975
		=====	=====

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

4 Restricted funds

	Balance at 1 April 2008 £	Movement in reserves		Balance at 31 March 2009 £
		Incoming £	Outgoing £	
Andrew Jenson Memorial	350	63	-	413
Lillias Wehrle Legacy	26,619	955	14,939	12,635
Donald Wood	68	2	-	70
David Brown	8,024	288	116	8,196
Fargher-Noble Trust	516	19	535	-
John Dargie	423	35	458	-
John Innes	-	6,596	6,596	-
Duag Bridge Schoolhouse	-	160	160	-
St Andrews Society of East Lothian	-	3,036	3,036	-
Nicholas Randall	-	25,299	-	25,299
Anne Sutherland	-	251	251	-
	36,000	36,704	26,091	46,613

The nature and purpose of these funds is as follows:

Andrew Jenson Memorial Fund - For the upkeep of Gameshope Bothy, failing which the upkeep of other bothies.

Lillias Wehrle Legacy - For bothies in the North West Highlands of Scotland. (2008/09 allocation, £1,561 to Coiremor, £1,979 to Dibidil, £7,125 to Duag Bridge Schoolhouse, £1,046 to Kearvaig, £3,228 to Suardalan)

Donald Wood - For Gregs Hut Bothy in Northern England & Borders area.

David Brown - To be spent on the Lookout in North West Highlands & Islands area, and thereafter available for any bothy. (2008/09 allocation £116 to Lookout)

Fargher-Noble Trust - To be spent on Camban Bothy, and thereafter available for bothies in the Northern Highlands and North West Highlands & Islands area. (2008/09 allocation £535 to Camban)

John Dargie - For bothies in the Northern Highlands area. (2008/09 allocation, £237 to Strabeg, £221 to Duag Bridge Schoolhouse)

John Innes - To be used for the restoration of Camban Bothy in North West Highlands & Islands area. (2008/09 allocation £6,596)

Duag Bridge Schoolhouse - From the sale of scrap metal from Duag Bridge in the Northern Highlands, to be spent on Duag Bridge maintenance. (2008/09 allocation £160)

St Andrews Society of East Lothian - to be used for the restoration of Camban Bothy in North West Highlands & Islands area. (2008/09 allocation £3,036)

Nicholas Randall - To be spent on bothy maintenance subject to discussion and agreement with the donors.

Anne Sutherland - To be spent on Coiremor Bothy and Strathan Bothy in the Northern Highlands. (2008/09 allocation £251 to Strathan)

5 Taxation

The company is a registered charity and, as such, is exempt from taxation on any surplus.

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

6 Tangible fixed assets

	Bothy maintenance plant and equipment £	Office equipment £	Total £
Cost			
At 1 April 2008	13,521	3,074	16,595
Additions	3,309	-	3,309
Disposals	-	(300)	(300)
	<hr/>	<hr/>	<hr/>
At 31 March 2009	16,830	2,774	19,604
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2008	12,412	3,068	15,480
On disposals	-	(299)	(299)
Charge for the year	1,071	-	1,071
	<hr/>	<hr/>	<hr/>
At 31 March 2009	13,483	2,769	16,252
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2009	3,347	5	3,352
	<hr/>	<hr/>	<hr/>
At 31 March 2008	1,109	6	1,115
	<hr/>	<hr/>	<hr/>

7 Debtors	2009 £	2008 £
Trade debtors	2,533	2,730
Other taxes - Gift aid and transitional relief	11,378	9,691
Prepayments	1,490	1,398
	<hr/>	<hr/>
	15,401	13,819
	<hr/>	<hr/>

8 Creditors: amounts falling due within one year	2009 £	2008 £
Trade creditors	4,242	5,718
Accruals	3,224	2,937
	<hr/>	<hr/>
	7,466	8,655
	<hr/>	<hr/>

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

9 Financial commitments

During the year the Association entered into an agreement to lease Over Phawhope Bothy, Selkirk, at a cost of £1 per annum, if asked. The lease runs to 31 July 2208

Written agreements exist for other bothies, whereby the rent shall not exceed £1, payable only if required. Historically landlords have not collected the £1 rents and no landlords requested payment during the year.

10 Members

The Mountain Bothies Association is a company limited by guarantee and consequently does not have a share capital. The liability of each member is limited to a maximum of £5.

11 Allocation of costs

	Cost of generating voluntary income	Charitable activities	Governance costs	Total 2009	Total 2008
	£	£	£	£	£
Trustees post, stationery and telephone expenses	-	286	32	318	991
Trustees travel and subsistence expenses	-	963	1,116	2,079	1,984
Meeting expenses - hall hire etc	-	377	408	785	1,506
Finance and members administration	7,845	8,457	1,030	17,332	14,241
Website costs	786	3,144	-	3,930	-

Trustees post, stationery and telephone expenses have been allocated on the basis of usage.

Trustees travel, subsistence and meeting expenses have been allocated on the basis of the purpose of the meeting.

Finance and members administration has been allocated on the basis of time spent in the administration of each activity.

Website costs have been allocated on the basis of usage by visitors.

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

12 Bothy maintenance costs

	2009 £	2008 £
Bothies where expenditure is over £400		
North Highlands		
Coiremor	1,812	1,390
Duag Bridge Schoolhouse	7,506	-
Kearvaig	1,046	-
Knockdamp	-	459
Shenavall	500	-
North West Highlands and Islands		
Camasunary	479	-
Camban	11,577	-
The Lookout	-	453
Maol Bhuidhe	-	439
Western Highlands and Islands		
Dibidil	1,979	-
Invermallie	754	-
Suardalan	3,228	-
South West Highlands and Islands		
Cadderlie	431	-
Doune Byre	-	442
Essan	477	539
Glengarrisdale	581	1,080
Resourie	-	1,348
Tigh Seamus a'Ghlinne	893	-
Tomsleibhe	-	591
Central Highlands		
Culra	1,294	-
Glenbuck	405	-
Lairig Leacach	-	1,934
Luib Chonnal	-	3,724
Meanach	440	-
Staoineag	1,292	-
Eastern Highlands		
Allt Scheicheachan	561	-
Corrour	-	1,773
Faindouran	-	408
Southern Scotland		
Kettleton Byre	2,503	-
Over Phawhope	-	972
Tunskeen	-	730
White Laggan	563	-
Northern England and Borders		
Roughside	-	430
Green	-	964
Wales		
Dulyn	-	1,522
Nant Rhys	-	400
Nant Syddion	479	708
Penrhos Isaf	-	1,800
Other bothies		
where expenditure is under £400 - total	6,483	6,091
	<u>45,283</u>	<u>28,197</u>

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

13 Detailed statement of financial activities

	£	2009 £	£	2008 £
INCOMING RESOURCES:				
Voluntary income				
Members annual subscriptions	67,782		63,162	
Life member subscriptions	-		700	
Members donations	10,730		10,130	
Gift Aid and Income Tax reclaim	9,968		9,575	
		88,480		83,567
Donations and gifts				
Donations and gifts	39,575		8,802	
Gift Aid and Income Tax reclaim	1,410		116	
		40,985		8,918
Investment income				
Bank interest		8,168		6,885
Income from charitable activities				
Calendars	2,697		2,177	
Christmas cards	2,830		1,984	
Leisurewear and badges	86		728	
		5,613		4,889
Other incoming resources				
Other interest		125		63
Total incoming resources		143,371		104,322
RESOURCES EXPENDED:				
Costs of generating voluntary income				
Finance and members administration	7,845		5,030	
Bank and paypal charges	938		815	
Direct debit bureau	694		657	
Website costs	786		-	
		10,263		6,502

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

		2009	2008
	£	£	£
Charitable activities			
Direct charitable expenditure			
Bothy maintenance	45,283	28,197	
Bothy rates	34	-	
Trustees post, stationery and telephone expenses	286	905	
Area organisers administration	365	179	
Trustee travel and subsistence expenses	963	1,121	
Meeting expenses - non trustee travel	2,698	2,590	
Meeting expenses - hall hire etc	377	787	
Public liability insurance	1,128	1,069	
Health and safety	856	1,562	
Affiliation fees	130	200	
Finance and members administration	8,292	8,051	
Legal fees	1,839	-	
Donations to other charities	50	450	
Depreciation	1,071	1,083	
Loss on disposal of fixed assets	1	-	
		63,373	46,194
Other charitable expenses			
Website costs	3,144	-	
Bothy notes publication	1,899	-	
Newsletters	8,824	8,753	
Members handbook	-	1,170	
Distribution costs	7,490	5,758	
Calendars	1,769	1,668	
Christmas cards	1,450	1,687	
Leisurewear and badges	-	471	
Finance and members administration	165	160	
Exhibitions	10	10	
		24,751	19,677
Governance			
Annual report	2,443	2,323	
Trustees post, stationery and telephone expenses	32	86	
Trustee travel and subsistence expenses	1,116	863	
Meeting expenses - hall hire etc	408	719	
Trustees indemnity insurance	488	482	
Election expenses	430	-	
Finance and members administration	1,030	1,000	
Auditors' fees	1,842	1,754	
General expenses	15	15	
		7,804	7,242
Total resources expended		106,191	79,615
SURPLUS/(DEFICIT)		37,180	24,707