

Mountain Bothies Association



Annual Report

Period ending December 2011

Almost all the money we spend comes from voluntary donations.

Over forty-seven years the cornerstone of MBA success has been the willingness of volunteers to give their time, effort and money. In the period covered by this report, members gave over 690 volunteer days to specific renovation projects, a figure that does not include the time spent planning projects, nor the time spent prefabricating things like windows, or in the case of Fords of Avon an entire bothy before the work on site got under way. Nor does it include the many hours of administration required to run the MBA nor days spent inspecting bothies for repairs. Our members give generously by paying subscriptions and many

donate extra amounts. Because of the change to our financial year, which is explained in the Trustee's Report, the figures in this year's report show only new memberships received since March 2011 as well as a proportion of late renewals by existing members, so our income appears to be very small. However, over the past five years members have contributed some £346,000 to the association.

Further good news is that after three years of decline, which we attribute largely to the recession, the numbers of new memberships being



processed has begun to level off and the membership role at the end of this period totalled 3572.

A lasting memorial

Visitors to our bothies will have noticed that some bear memorial plaques, usually placed discreetly on an inside wall: a few words etched in brass or resin that record the gratitude of friends or the love of a family. They also represent remarkable acts of generosity by folk who want to provide a resource for other people to value and enjoy. At least eight of the bothies currently in our care have been wholly or partly renovated as the result of such

gestures, which in a financial sense can amount to thousands of pounds.

The association also receives occasional generous bequests. The money from these can be spent over a number of years. This may be because of restrictions placed on the bequest, usually having been designated for use in a certain part of the country, but sometimes it is because the amount of the bequest is too large to all be spent at once. The association has never believed in spending money for the sake of doing so and if there are not sufficient projects in hand then bequests will be held over until a suitable purpose is found for them.

Some recent donations and bequests are detailed in the accounts under Restricted Funds (p.14) and there is a list of recent benefactors towards the back of this document.

Over 40 years working together

Without the cooperation and support of owners there would be no Mountain Bothies Association. Indeed, it is difficult to see how there would be very much in the way of bothies at all. Some of the relationships between MBA and owners now stretch back over forty years and we currently look after buildings belonging to 65 different people or organizations. From Highland lairds to grazing committees, from forestry enterprises to sheep farmers, water companies & other charities such as the RSPB and National Trust for Scotland; we are grateful to all, especially to those whose support for the work of MBA volunteers goes beyond permission to use their building.

There has hardly been a renovation project that has not benefitted from the practical support of an owner or their staff, perhaps in as important a role as transporting materials, a task that is often our greatest challenge. Getting building materials to a remote location has involved the regular use of all-terrain vehicles, boats and helicopters. The ATVs usually belong to the owner of the bothy, as do most of the boats. We have also known owners to share the hire of a helicopter with us and on at least one occasion an estate hired a helicopter themselves to move the materials for a bothy roof. Other owners have paid for some or all of the materials. On several projects accommodation has been provided in estate buildings for our volunteers and in many smaller ways we have benefitted from the generosity of people who usually are not bothiers themselves, but take a keen interest nonetheless in our work and the people it benefits.

During the period of this report we completed the renovation of two 'new' bothies: the refuge at Fords of Avon in the Cairngorm Mountains and the shepherd's cottage at Greensykes in Dumfriesshire. Each of these buildings was offered to us by the owners, continuing a new trend that we believe reflects the widespread current perception of MBA as a trustworthy, 'can-do' organization, one to which owners are happy to





entrust their property. Five out of the eight buildings we have adopted since 2001 have come to us this way and the renovation of Cruib in 2012 will make that six out of nine. We have not become shy of asking after possible bothies, but it is heartening to know that our work is becoming more widely known and appreciated.

At the end of 2011 the number of bothies in care of the MBA stood at 97.

Cruib bothy



Cruib on the island of Jura is the latest bothy to come into the care of the MBA. Formerly the outbuildings of the long since vanished Cruib Lodge, the bothy stands on the north shore of remote West Loch Tarbert. Renovations were carried out by our volunteers in April and May 2012 to rescue this bothy from its sadly dilapidated condition and ensure that it can be available as a shelter for many more years.

Mountain Bothies Association



Annual Report

Period ending 31st December 2011

A Scottish Charity, No. SC008685
Registered Company SC191425



MOUNTAIN BOTHIES ASSOCIATION

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MOUNTAIN BOTHIES ASSOCIATION

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2011

CHARITY INFORMATION

Name

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

Numbers

The charity's Scottish Charity Number is SC008685.

Company Registration Number SC191425.

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 following have held office since 1 April 2011:

John Arnott

Liz Bibby

Jill Dhanjal

Roger Hammond

Andy Mayhew

Calum McRoberts

Roger Muhl

Richard Spencer

Neil Stewart

Major office bearers

The following have held office since 1 April 2011:

Chairman **John Arnott**

Company Secretary Richard Spencer

Director of Projects Roger Hammond

General Secretary Simon Birch

Treasurer Jill Dhanjal

Auditor

The charity's auditor is:

Stables Thompson & Briscoe

Lowther House

Lowther Street

Kendal

LA9 4DX

Bank

The charity's bank is:

Bank of Scotland plc

2-6 Eastgate

Inverness

MOUNTAIN BOTHIES ASSOCIATION

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2011

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The Governing Document and how the Association is constituted:

The governing documents are 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. We prepare fully accrued accounts, which are audited by a Registered Auditor in accordance with UK auditing standards.

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:

Scattered throughout the wilder parts of Scotland, England and Wales are old shepherds' cottages, huts and 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 obtains the owners' permission to maintain these bothies and to make them available as 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

MOUNTAIN BOTHIES ASSOCIATION

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2011

prevention of land erosion where this might undermine the building's foundations
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 resource, and the impact their behaviour can have on the bothy and its environment. The 'Bothy Code' is central to the Association's educational activities in promoting responsible behaviour among all who use bothies. Members' newsletters, website and briefing of volunteers at work parties are the principal methods of delivery of expected social and environmental standards.

In addition to the main activity of renovation and maintenance of bothies, the Association may provide funding to other properly constituted organisations, which share similar aims to the Association, for the maintenance of shelters available to the public.

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 person 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
- Copy of last statutory accounts and annual report
- Last monthly statement from the Finance Office
- Information on Trustees' roles and responsibilities in the event of an accident at a volunteer work party including procedures for reporting to HSE
- Minutes of last Board of Trustees and Management Committee meetings
- Media relations papers
- Chapter 9 of Charities and Trustee Investment (Scotland) Act 2005
- Latest guidance paper(s) on duties of charity Trustees

Trustees are also directed to the website as an important source of information. 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.

Achievements and performance during the financial year

Due to our carefully considered decision to change our financial reporting year so that it runs from 1 January to 31 December, this report refers to only the 9 months from 1 April to the end of the year. Next year's report will be for a full year, and the figures included in it will then be usefully comparable to other full years.

The work of the Association continues to be a success - we continue to achieve our objectives in maintaining simple shelters in remote country for the use and benefit of all who love wild and lonely places. We currently maintain 97 bothies, having opened a new bothy, Greensykes, and renovated the Fords of Avon Refuge in partnership with RSPB during the year. Two of our bothies are currently closed - Gleann Dubh-lighe due to a

fire, and Kielderhead is temporarily unavailable at the request of the owners. As well as a busy programme of maintenance we are planning for the rebuilding of Gleann Dubh-lighe and also to take on a new bothy on Jura. Our maintenance work continues to be all done by volunteers, as does all our decision-making and manage-

MOUNTAIN BOTHIES ASSOCIATION

TRUSTEES REPORT FOR THE PERIOD ENDED 31 DECEMBER 2011

ment. All our funds come from our members and donors. We continue to pay for the services of accountants Henderson Black & Co to manage our membership of 3572, and to handle all our financial transactions.

Our Annual General Meeting was held at Crianlarich in October 2011 with 53 voting members taking part. The meeting decided to hold the next AGM in October 2012. John Arnott was elected as Chairman for the year until the AGM in 2012, whilst Jill Dhanjal, Roger Muhl and Neil Stewart were each elected as Trustees to serve for a period of three years until the AGM in 2014. David Metcalfe was elected to the Management Committee for a period of three years until the AGM in 2014. The Management Committee met three times during the period of this report - in May, October and December with an average attendance of 22, and the Trustees met four times with an average attendance of eight.

Turning to publications and publicity, we continued to pursue our policy of improving our service to members and to the general public while seeking to reduce costs where and when we could. Key to meeting this objective is the development of our website. We invested further in improving the site during 2011, investment which we believe will be more than recouped through savings on print and postage. We announced in our last report that we intended to publish future editions of Bothy Notes in the members area of the site, and this was achieved. Safeguarding members data held on the site is of course a priority and we took steps during the period to build on what was already a very secure system. We also introduced feeds to enable easier access to our News areas.

Promoting the work of the Association and attracting new members is of vital importance. During the period, we introduced a new marketing tool - a card giving basic information about the Association, including contact arrangements. This is being made widely available - in bothies, at the various events that we attend, and by personal distribution. We also developed new display material for use at promotional events, for example, at the Dundee Mountain Film Festival. As in previous years, we issued a number of News Releases about major MBA activities and further promoted our work through the sale of Christmas cards and calendars.

Maintenance work

This has been a short period for maintenance and projects but still a lot of work has been done - ranging in cost from £13 for a bothy spade and bothy book for Over Phawhope, to £2800 on materials for Greensykes, the new bothy in Southern Scotland. Our Eastern Highlands area team overcame complex logistical difficulties to completely replace the old emergency shelter at Fords of Avon - dismantling the rocks that covered the refuge, removing the old hut, replacing it with a new prefabricated shelter with the same footprint, and then putting all the rocks back, leaving it looking as if it had not been touched - but ready for another 40 years of saving lives. Owing to a chance accident Gleann Dubh-lighe bothy in Western Highlands area was burnt out. Thankfully no one was hurt and a hard core of volunteers again rallied round and with the help of the estate, salvaged the stone-work ensuring that the winter weather did not do any further damage. Plans are now in progress for the reconstruction, and hopefully by the time of the next AGM this will have been done. Our Wales area have completed the project at Moel Prysgau with the introduction of the new 'snug' - much to the delight of people using the bothy. SW Highlands & Islands area have not been sleeping, with many small projects through out the period. Almost every bothy has had some work undertaken by the volunteers. Gorton in Central Highlands area has been subjected to a new form of woodworm treatment which is more user and environmentally friendly. This period saw the introduction of new fire risk assessments for all bothies enabling us to identify where the hazards are and to identify actions to reduce any risks to acceptable levels, making the process straightforward for Maintenance Organisers and conforming to current Fire Regulations - not rocket science but making the bothy a safer place. Yet again our volunteers have given of their time generously, without which we would not be able to do what has been done. A total of 693 volunteer days was recorded at work parties during the nine months covered by this report.

The Standards Group, a small standing committee, keep the MBA abreast of Health and Safety legislation and guidance, promote best practice in all aspects of building construction and organise training for volunteers. This period they've been monitoring the results of the new Fire Risk Assessment procedures being undertaken at bothies, and are supervising an ongoing trial of fire sensing and fighting equipment at several bothies considered to be at higher risk. A procedure to be adopted by volunteers inspecting bothies, especially if alone, has been recommended, and a revised Power Tools Policy and Guidance Notes has been approved by the Trustees and should be in use at work parties in 2012. The use of rope restraint techniques for safeguarding short term work at heights and the use of lime mortars for pointing are topics close to completion and we intend to give advice and training on these in 2012.

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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 the delivery of materials to remote locations, help us in many other ways and permit the buildings to be used as unlocked shelters.

Financial review

The decision to change the end of the financial year to 31 December was made at the Trustees meeting in December 2010 and as a result the accounting period for this report runs from 1 April to 31 December 2011. Approximately three quarters of our annual income is normally received from membership subscriptions and donations in January, February and March, and the money is then spent on the work of the MBA during the year. Consequently the particular financial period reported on here only includes about one quarter of the total income for a full year but about three quarters of the expenditure for a year. This accounts for the deficit of £46,920 reported for this accounting period. It is possible to compare this figure with the position in December 2010 when the deficit was £48,925 for the nine months to December 2010. This indicates that the Association was performing more or less the same, but slightly better, at December 2011 than at the same time in 2010. The overall financial situation of the MBA is secure with an opening balance of £198,750 at 1 January 2012. Interest rates on moneys in the bank are still poor, but the trustees over-riding strategy is to minimise any risk to the association by investing £150,000 in a fixed rate deposit account with the remainder split between a 30-day account and the treasurer's account. This ensures that there is ample money available for day-to-day expenditures.

Income for the period to 31 December 2011 was up by £4928 compared with the equivalent period in 2010. However, expenditure also increased. In general, the expenditure on administration and publications increased in line with inflation.

Substantial projects costing £1000 or more were completed at 8 bothies. The total cost for these projects was £16,294. The restoration of the Fords of Avon refuge is worth a special mention in that it was a collaborative effort involving the MBA, the owners RSPB, and Glenmore Lodge Scottish Outdoor Training Centre. The work was planned and carried out by volunteers from the MBA with funding and assistance from RSPB and a generous donation from Glenmore Lodge. The Association is also grateful to the many people who have donated money to the MBA either as an unrestricted gift or as a donation to a particular bothy or project. Every donation is appreciated and helps towards the maintenance of the bothies in our care.

At the trustees meeting in December 2011, the trustees were able to agree a budget for 2012 covering the requests from all nine areas of the Association. Costs of publication and postage of the Bothy Notes and Newsletters have been increasing, hence the decision has been made develop the use of electronic versions where possible. A fund raising group has been formed to investigate the possibilities of outside funding for some projects.

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 new projects as present themselves from time to time. We have started to consider how we might raise additional funds for specific projects. 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.

Risks and reserves

The Trustees have identified three key risks to which the Association may be exposed:

Income shortfall – we depend on members' subscriptions, donations and legacies to pay for materials for bothy maintenance and renovation and for the administration of the Association. In order to mitigate the effect of unexpected income shortfall, we aim to carry a reserve equivalent to 6 months expenditure, £50,000.

Risks to MBA volunteers and to the users of our bothies – we have developed robust systems to ensure the highest possible levels of safety at work parties, and we provide training for volunteers engaged in MBA activities. All renovation and maintenance is carried out with due regard to current legislation in respect of building work, fire risk, and health & safety in order to prevent accidents to volunteers and bothy users. In addition, the Association carries public liability insurance of £10 million.

Storm or fire damage to bothies – most of the owners of the bothies the Association maintains require the buildings to be insured, or at least require that we reinstate the building to their original condition in the event of storm or fire damage. We have reviewed the potential cost of insurance compared with the likely cost of reinstatement, taking into account the types of building, the use of volunteer labour and past history of fire and storm damage events and have concluded that self-insurance is the most cost effective option. At current costs and risks, we aim to hold a reserve of £72,000 for self-insurance.

MOUNTAIN BOTHIES ASSOCIATION

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FOR THE PERIOD ENDED 31 DECEMBER 2011

In the period under review we have maintained the level of reserve funds in accordance with targets and will be able to so during the next financial year. At 31 December 2011 the Association had reserves of £175,435 in unrestricted funds. £23,315 of restricted funds is held as detailed in note 4 of the accounts.

Deficit

The MBA does not have a deficit.

Donated facilities and services

By permission of the Forestry Commission the MBA has the use of a locked store in the Kielder Forest for the storage of equipment.

Statement of Trustees' responsibilities

The Trustees (who are also directors of the Mountain Bothies Association 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).

Company law requires the Trustees 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing those statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, 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 presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that 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 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 or other irregularities.

Statement of disclosure to auditor

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Signed by order of the Trustees, as agreed on 18 March 2012

John Arnott
(Chairman)

MOUNTAIN BOTHIES ASSOCIATION

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MOUNTAIN BOTHIES ASSOCIATION

We have audited the financial statements of Mountain Bothies Association for the period ended 31 December 2011 which comprise the Statement of Financial Activities and the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made exclusively to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charity's trustees 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 charity, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out in the Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2011, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Opinion on other matter prescribed by the Companies Act 2006

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MOUNTAIN BOTHIES ASSOCIATION

Matters on which we are required to report by exception

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime.

Lowther House
Lowther Street
Kendal
Cumbria
LA9 4DX

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MOUNTAIN BOTHIES ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES AND
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 DECEMBER 2011

		Unrestricted Funds 9 months to 31/12/11 £	Restricted Funds 9 months to 31/12/11 £	Total funds 9 months to 31/12/11 £	Total funds 12 months to 31/03/11 £
	Notes				
INCOMING RESOURCES:					
From generated funds					
Voluntary income					
Membership fees and donations		13,665	-	13,665	78,859
Donations and gifts		2,720	2,050	4,770	7,855
Investment income					
Bank interest received		1,665	204	1,869	2,105
From charitable activities		5,613	2,290	7,903	5,626
Other incoming resources					
Other interest received		60	-	60	8
Total incoming resources	13	23,723	4,544	28,267	94,453
RESOURCES EXPENDED:					
Costs of generating voluntary income		6,658	-	6,658	9,845
Charitable activities					
Direct charitable expenditure		33,115	7,796	40,911	56,767
Other charitable expenditure		20,470	-	20,470	23,676
Governance		7,148	-	7,148	8,214
Total resources expended	13	67,391	7,796	75,187	98,502
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
SURPLUS (DEFICIT) FOR THE YEAR		(43,668)	(3,252)	(46,920)	(4,049)
FUND TRANSFERS		-	-	-	-
NET MOVEMENT IN FUNDS		(43,668)	(3,252)	(46,920)	(4,049)
TOTAL FUNDS BROUGHT FORWARD					
AT 1 APRIL 2011		219,103	26,567	245,670	249,719
TOTAL FUNDS CARRIED FORWARD					
AT 31 DECEMBER 2011		175,435	23,315	198,750	245,670
REPRESENTED BY:					
Fixed assets		5,068	-	5,068	7,125
Current assets		180,273	23,315	203,588	243,270
Current liabilities		(9,906)	-	(9,906)	(4,725)
		175,435	23,315	198,750	245,670

MOUNTAIN BOTHIES ASSOCIATION

BALANCE SHEET AS AT 31 DECEMBER 2011

	Notes	As at 31/12/11		As at 31/03/11	
		£	£	£	£
Fixed assets					
Tangible assets	6		5,068		7,125
Current assets					
Debtors	7	8,473		14,476	
Cash at bank and in hand		195,115		228,794	
		203,588		243,270	
Liabilities					
Creditors: amounts falling due within one year	8	(9,906)		(4,725)	
Net current assets			193,682		238,545
Total assets less current liabilities			198,750		245,670
Capital and reserves					
Restricted funds	4		23,315		26,567
Unrestricted funds			175,435		219,103
Members' funds - equity interests			198,750		245,670

These financial statements have been prepared in accordance with the special provisions relating to small companies of Part 15 of the Companies Act 2006.

The financial statements were approved by the Board on 18 March 2012

.....
J Arnott (Chairman)

.....
J Dhanjal (Treasurer)

Company Registration No. SC191425 (Scotland)

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2011

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 2006.

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 from new members and life members are recognised when received and the renewal of subscriptions of existing members are recognised in the accounting period 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 when receivable.

(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. Governance costs consist of general running expenses including those related to statutory requirements. This includes trustee meetings, elections costs and statutory accounts preparation and audit.

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 PERIOD ENDED 31 DECEMBER 2011

2 Resources expended	9 months to 31/12/11 £	12 months to 31/03/11 £
Resources expended include:		
Depreciation of tangible assets	2,053	2,429
Loss on disposal of tangible assets	4	-
Auditors' remuneration	2,110	1,959
Trustees expenses - paid to 7 trustees (12 months to 31 March 2011: 8) for travel, subsistence, post, stationery and telephone	1,465	1,975
Trustees indemnity insurance	400	526
(No remuneration was paid to trustees)		
There were no employees during the year		
	<u> </u>	<u> </u>

3 Trustees expenses	9 months to 31/12/11 £	12 months to 31/03/11 £
Chairman	-	-
Director of projects	422	817
Treasurer	156	227
Company secretary	-	370
Other trustees	887	561
	<u> </u>	<u> </u>
	1,465	1,975
	<u> </u>	<u> </u>

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2011

4 Restricted funds

	Balance at 1 April 2011 £	Movement in reserves Incoming £	Outgoing £	Balance at 31 December 2011 £
Andrew Jenson Memorial	547	54	-	601
Lillias Wehrle Legacy	5,991	46	3,254	2,783
Donald Wood	72	1	-	73
David Brown	2,470	19	48	2,441
Nicholas Randall	16,387	125	-	16,512
David Bernard Martin	600	5	605	-
Glenmore Lodge Enviromental Challenge Fund	500	4	504	-
The James Thin Charitable Trust	-	2,000	1,095	905
RSPB	-	2,290	2,290	-
	<u>26,567</u>	<u>4,544</u>	<u>7,796</u>	<u>23,315</u>

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. (1 April 2011 to 31 December 2011 allocation, £3,254 to Coire Fionnaraich).

Donald Wood - For Greys 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 (1 April 2011 to 31 December 2011 allocation, £48 The Lookout).

Nicholas Randall - To be spent on bothy maintenance subject to consultation with the donors.

David Bernard Martin - Donation received in the memory of the late Mr David Bernard Martin to be spent in Wales area (1 April 2011 to 31 December 2011 allocation, £605 to Moel Prysgau).

Glenmore Lodge Enviromental Challenge Fund - Donated for use at Fords of Avon bothy (1 April 2011 to 31 Decemeber 2011 allocation, £504).

The James Thin Charitable Trust- Donated for use at Gleann Dubh-Lighe bothy (1 April 2011 to 31 December 2011 allocation, £1,095).

RSPB- Donated for use at Fords of Avon bothy (1 April 2011 to 31 December 2011 allocation, £2,290).

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 PERIOD ENDED 31 DECEMBER 2011

6 Tangible fixed assets

	Bothy maintenance plant and equipment £	Office equipment £	Total £
Cost			
At 1 April 2011	24,276	2,774	27,050
Disposals	-	(2,014)	(2,014)
At 31 December 2011	24,276	760	25,036
Depreciation			
At 1 April 2011	17,156	2,769	19,925
On disposals	-	(2,010)	(2,010)
Charge for the period	2,053	-	2,053
At 31 December 2011	19,209	759	19,968
Net book value			
At 31 December 2011	5,067	1	5,068
At 31 March 2011	7,120	5	7,125

7 Debtors

	As at 31/12/11 £	As at 31/03/11 £
Trade debtors	4,002	1,495
Other taxes - Gift aid and transitional relief	989	8,528
Prepayments	1,192	4,453
Other debtors	2,290	-
	8,473	14,476

8 Creditors: amounts falling due within one year

	As at 31/12/11 £	As at 31/03/11 £
Trade creditors	476	1,252
Deferred income	5,880	-
Accruals	3,550	3,473
	9,906	4,725

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2011

9 Financial commitments

The Association has 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 period.

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 9 months to 31/12/11	Total 12 months to 31/03/11
	£	£	£	£	£
Trustees post, stationery and telephone expenses	-	272	141	413	441
Trustees travel and subsistence expenses	-	616	436	1,052	1,534
Non trustee post, stationery and telephone	-	91	24	115	166
Non trustee travel and subsistence expenses	-	1,805	392	2,197	2,972
Meeting expenses - hall hire etc	-	558	691	1,249	875
Finance and members administration	5,952	7,133	869	13,954	18,513
Website costs	109	985	-	1,094	461

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 page contents.

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2011

12 Bothy maintenance costs

	9 months to 31/12/11 £	12 months to 31/03/11 £
Bothies where expenditure is over £400		
North Highlands		
Kearvaig	523	2,120
Knockdamp	-	435
North West Highlands and Islands		
Easan Dorcha (Tea House)	-	4,802
Coire Fionnaraich	3,254	-
Western Highlands and Islands		
Dibidil	693	-
Gleann Dubh Lighe	1,095	-
Invermallie	-	522
Suardalan	-	751
South West Highlands and Islands		
Essan	415	-
Leacraithnaich	-	820
Peanmeanach	1,100	-
Resourie	-	2,488
Tomsleibhe	612	-
Eastern Highlands		
Corrour	429	-
Faindouran	1,046	-
Fords of Avon	3,112	-
Southern Scotland		
Over Phawhope	-	417
White Laggan	1,702	807
Green Sykes	2,863	1,852
Northern England and Borders		
Kershopehead	-	404
Roughside	-	759
Spithope	-	1,474
Wales		
Dulvn	-	2,442
Moel Prysgau	2,122	3,915
Other bothies		
where expenditure is under £400 - total	6,831	12,253
	<u>25,797</u>	<u>36,261</u>

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2011

13 Detailed statement of financial activities

	9 months to 31/12/11		12 months to 31/03/11	
	£	£	£	£
INCOMING RESOURCES:				
Voluntary income				
Members annual subscriptions	10,221		59,284	
Life member subscriptions	-		-	
Members donations	2,455		11,047	
Gift Aid and Income Tax reclaim	989		8,528	
		13,665		78,859
Donations and gifts				
Donations and gifts	4,770		7,855	
Gift Aid and Income Tax reclaim	-		-	
		4,770		7,855
Investment income				
Bank interest		1,869		2,105
Income from charitable activities				
Calendars	2,606		2,640	
Christmas cards	2,957		2,931	
Leisurewear and badges	50		55	
Grant income	2,290		-	
		7,903		5,626
Other incoming resources				
Other interest		60		8
Total incoming resources		28,267		94,453
RESOURCES EXPENDED:				
Costs of generating voluntary income				
Finance and members administration	5,952		8,352	
Bank and paypal charges	417		732	
Direct debit bureau	180		715	
Website costs	109		46	
		6,658		9,845

MOUNTAIN BOTHIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2011

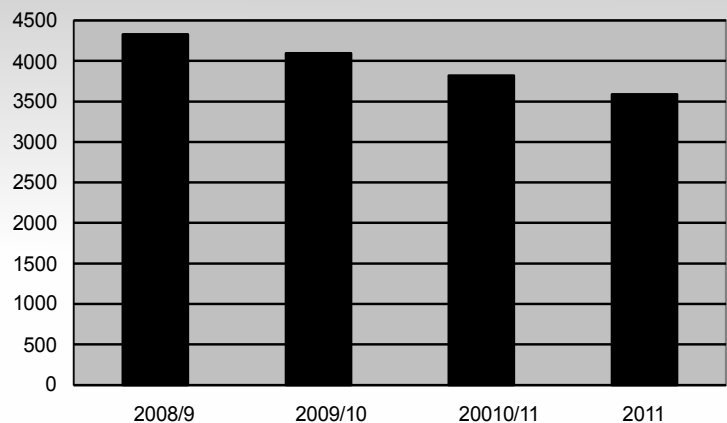
13 Detailed statement of financial activities

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Voluntary income				
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Life member subscriptions	-		-	
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Direct debit bureau	180		715	
Website costs	109		46	
		6,658		9,845

Membership Analysis

The dip in membership has unfortunately continued over the nine months to December 2011, but there are signs of a rally beginning with new memberships being taken out every week. There has been a drop of around 800 members over the past three years as the recession has squeezed many incomes.

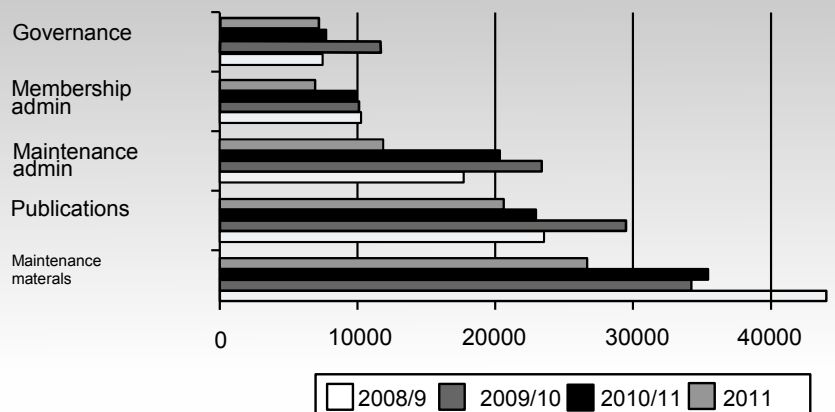
Year	2008/9	2009/10	2010/11	2011
Individual	3187	2908	2586	2344
Overseas	76	87	94	85
Concessions	1008	1117	1113	1077
Juniors	6	6	7	3
Affiliated	16	15	9	14
Life	35	39	41	43
Honorary life	7	7	7	6
Total	4335	4179	3857	3572

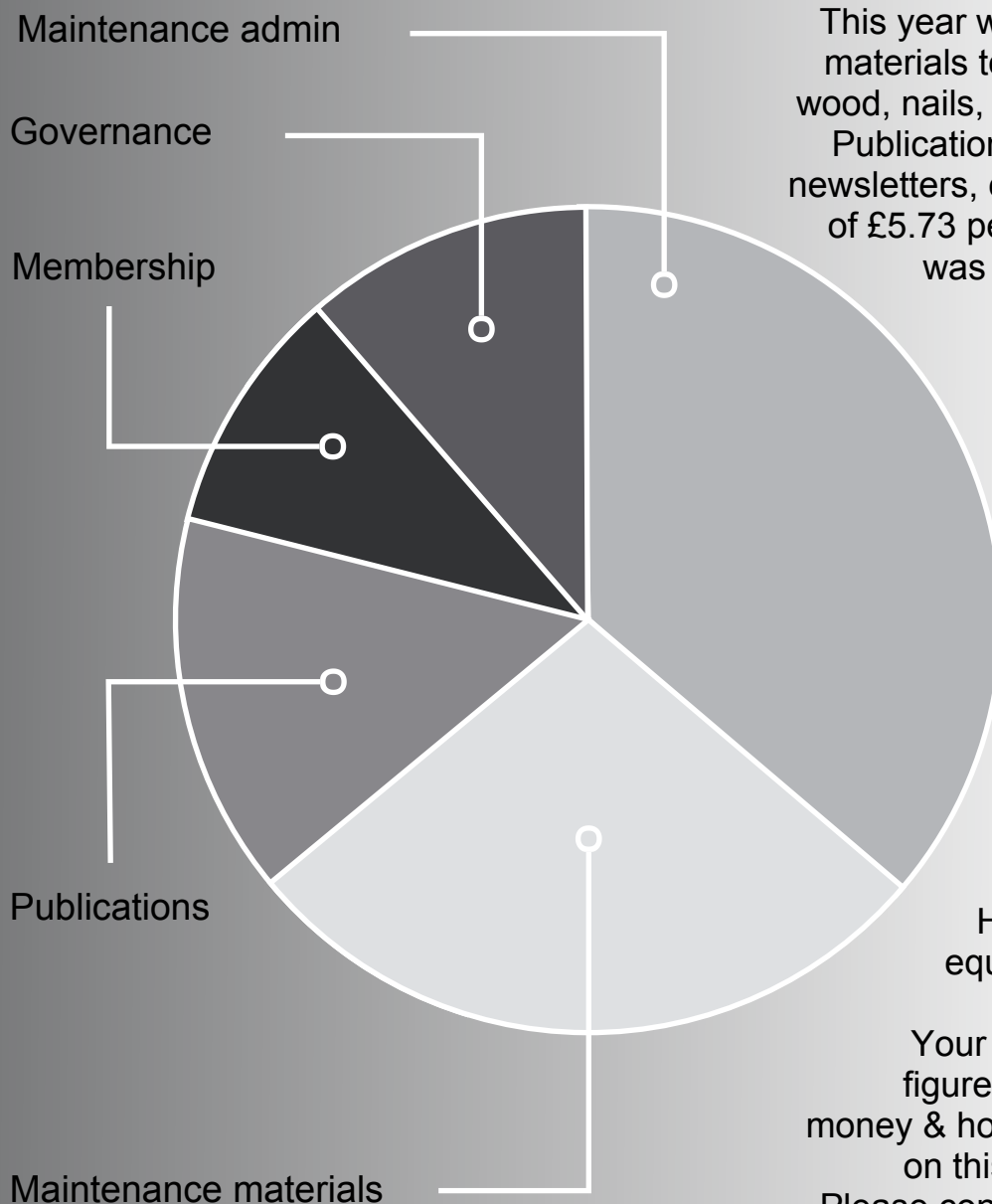


Expenditure Analysis

The change to the financial year had an effect on expenditure, and these figures represent nine months spending rather than twelve. A further £3,600 was spent on materials between January and March 2012, which would have given a total of £29,500 for the year from April 2011. Total expenditure year on year can vary according to the type of work completed as well as the quantity.

Expenditure	2008/9	2009/10	2010/11	2011
Governance	7804	11921	8214	7148
Membership admin	10263	9999	9845	6658
Maintenance admin	18090	23236	20506	13103
Publications	24751	29411	23676	20470
Maintenance materials	45283	34490	36261	25797
Total	106191	109057	98502	75187





This year we spent £25,797 on materials to maintain bothies – wood, nails, transport, tools, etc. Publications cost us £20,470 - newsletters, etc. – the equivalent of £5.73 per member. £13,103 was spent on organising the maintenance – meeting expenses, AOs' expenses, insurance, financial administration by Henderson Black, depreciation costs on equipment, etc. Expenditure on governance fell to £7,148. Membership administration cost us £13,103 - this is work done by Henderson Black, an equivalent of £1.86 per member. Your comments on these figures, how we spent the money & how we have reported on this are very welcome. Please contact the treasurer or any of the trustees.

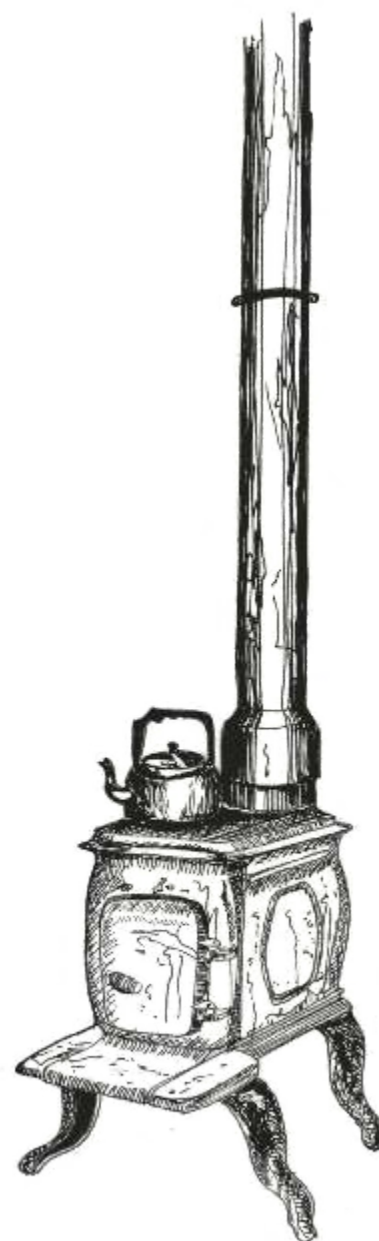
Expenditure per member

No of members	Year 2009/10	Members 4179	Year 2010/11	Members 3857	Year 2011	Members 3572
	Amount spent	Per member	Amount spent	Per member	Amount spent	Per member
Publications	29411	£7.04	23676	£6.14	20470	£5.73
Governance	11921	£2.85	8214	£2.13	7148	£2.00
Membership admin	9999	£2.39	9845	£2.55	£6,658.00	£1.86
		£12.28		£10.82		£9.60
Maintenance materials	34490	£8.25	36261	£9.40	25797	£7.22
Maintenance admin	23236	£5.56	20506	£5.32	13103	£3.67
		£13.81		£14.72		£10.89
Expenditure per member		£26.10		£25.54		£30.08

Benefactors to the MBA

Every year we benefit from the generosity of individuals, their friends and various funds, who provide substantial donations for specific projects or for our general expenditure. Several have asked for no public acknowledgement, but we are delighted to record our sincere appreciation toward them and the other benefactors listed below who have helped us over recent years.

James Thin Charitable Trust (Gleann Dubh-lighe)
Royal Society for the Protection of Birds (Fords of Avon)
H.M. The Queen
Michael Whalley
Proceeds from sale of "Dibidil : A Hebridean Adventure"
by Irvine Butterfield
Andrew Jensen Memorial (Gameshope)
Mr & Mrs William G. Randall, in mem. Nicholas Randall
Donations in memory, David Martin
Lilias Wehrle Legacy (Bothies in North-West Scotland)
David Brown (The Lookout)
Donald Wood
Boots Across Scotland Charitable Trust Fund
Gorphwysfa Club
Am Binnien Hillwalking Club
Glenmore Lodge Environmental Challenge Fund
Kielder District, Forest Enterprise
Culloden Academy
J.A. Fox
J.C. Lang
Elizabeth M. Anderson
Dr A. Anderson
Richard and Susan Merelie
Geoff Jenkinson
Andrew Naylor
Langside Mountaineering Club
John Innes (Camban)
St Andrews Society of East Lothian (Camban)
In mem. Anne Sutherland (Coiremor, Strathan)





mountainbothies.org.uk
is our gateway to the information superhighway

Professionally designed and with content managed by a team of five editors drawn from amongst our volunteers, the website is now the public face of the Mountain Bothies Association and also an increasingly important means of communicating with our own membership. It offers news and information updates and seeks to explain to the wider public who we are and what we do. Our website offers other organisations, including the media, access to our volunteer officers and helps ensure that queries for information are dealt with as quickly as possible. All messages to the website receive a response.

Bothy users are encouraged to tell us of any problems they see at the bothies they visit and online reporting has all but replaced the old postcard based system. As a result we have received an increased volume of reports and because these are received more rapidly we are able to respond faster when required. Knowing there are no problems at a bothy is also a great help as it can save volunteers a lot of time and a long journey that may not be required. Making an online report takes very little time and is a great way to support the work of the association.

Beyond the publicly available pages, the website offers members a comprehensive coverage of maintenance related information, including details of agreed working practices, technical advice on how to go about various tasks and downloadable copies of all the paperwork that is required for organizing a work party. There is also an expanding archive of historical material relating to the association and bothies in our care, including accounts of early work parties and histories of the buildings before they became bothies.

We have plans to further develop the website, taking into account the widespread use of the Internet amongst our membership. Already one of our annual publications has been transferred to digital format, with significant cost benefits to the association. Postage is one of our biggest areas of administrative expenditure and electronic distribution offers an effective means of controlling costs.

Bothy owners

It is common for people to ask MBA officers where all the money for the work that we do comes from; much less often are we asked about the bothies themselves. Each and every bothy is property belonging to an individual or a trust or an organisation that have decided to make it available for public use. The following list is by way of expressing our thanks to the very generous people who own the bothies that we are able to maintain.

H.M. The Queen, *Gelder Shiel Stable*

Earl of Mexborough, *A'Chuil*

Alan Johnson, *Camasunary*

The Buccleuch Estates Ltd, *Burleywhag, Kettleton Byre*

Dwr Cymru (Welsh Water), *Arenig Fawr, Dulyn, Grwynne Fawr*

Scott Bremner, *Blackburn of Corrieyairack*

The Trustees of Lindsay C N Bury, *Cruib*

Mr R A Green, *The Croft House*

R H F Le Fleming, *Cross Fell*

The Proprietors of Glenfalloch Estate, *Doune Byre*

Trustees of Philip R Smith, *Easan Dorcha*

Timothy Leslie, *Essan*

Andras Ltd., *Faindouran*

The Royal Society for the Protection of Birds, *Fords of Avon, Ryvoan*

Trustees of Atholl Estates, *Tarf Hotel, Allt Scheicheachan*

Dunlossit Trustees Ltd, *An Cladach*

Mr Enghart, *Clennoch*

Mr F C Stewart Sandeman, *Peanmeanach*

Major MTNH Wills, *Bearnais*

Ben Alder, Dalwhinnie & Strathmashie Estates, *Ben Alder Cottage, Culra*

Talla & Gameshope (UK) Ltd., *Gameshope*

Mrs A K Boyd, *Brattleburn*

Mrs C W Wilson, *Carron*

Sarah Troughton, *Cadderlie*

Invercauld Estate, *Callater Stable*

The West Highlands Woodlands, *Gleann Dubh-lighe*

Dr S M Witteridge Trust, *Glenbeg*

Aberchalder Estate, *Glenbuck*

Westminster Estates, *Glencoul, Glendhu*

Andrew Fletcher, *Glengarrisdale*

The Bothy Trust, *Glenpean*

Philip Fleming, Robert Fleming & Trustees, *Gorton*

The National Trust for Scotland, *Camban, Corrour, Hutchison Memorial Hut*

Fasque & Glendye Estates, *Charr*

The Block & Fooks Families, *Coire Fionnaraich*

The Corriemulzie Trust, *Coiremor, The Schoolhouse*
The Bacon Trustees, *Craig*
Mr & Mrs Richardson, *Warnscale Head*
Greensykes Forestry, *Greensykes*
Glenfeshie Estate Ltd, *Ruigh Aiteachain*
Trustees of Lady Huntly's 1987 Childrens Settlement, *Shenavall*
Donald Angus Cameron of Lochiel, *Invermallie, Kinbreak*
Secretary of State for Defence, *Kearvaig*
Neil Scobie, *Knockdamph*
British Alcan Aluminium plc, *Lairig Leacach, Loch Chiarain, Meanach, Staoineag*
Ardtornish Estate Co Ltd, *Leacraithnaich*
Dalhousie 2006 Trust, *Sheilin of Mark*
The Honourable Rupert Christopher Soames, *Sourlies*
Braeroy Estates Ltd, *Luib Chonnal*
Smech Properties Ltd, *Maol Bhuidhe*
United Utilities, *Mosedale Cottage*
Eriboll Estate Trust, *Strabeg*
The Glenelg Sheepstock Club, *Suardalan*
Assynt Foundation, *Suileag*
Storas Uibhist, *Usinish*
Mark Z de Ferranti, *Oban*
Glendale Estate Trust, *Ollisdal*
The Trustees of John & Dorothy Stancer, *Tomsleibhe*
Applecross Estate Trust, *Uags*
The Estate of the Late Harry Fairhurst, *Over Phawhope*
The Scottish Ministers (SGRPID), *Achnanclach, The Lookout, Strathan, Strathchailleach, Taigh Thormoid Dhuibh*
The Scottish Ministers (SNH), *Dibidil, Guirdil*
The Scottish Ministers (FCS), *Mark Cottage, Resourie, Rowchoish, Tunskeen, Taigh Seumas a' Ghlinne, White Laggan*
The Forestry Ministers (FCE), *Green, Haughtongreen, Kielderhead, Kershopehead, Roughside, Spithope, Wainhope*
The Welsh Ministers (FCW), *Moel Prysgau, Nant Rhys, Nant Syddion, Penrhos Isaf*

Land in the ownership of the Scottish Ministers is managed by the Scottish Government Rural Payments and Inspections Directorate (SGRPID), the Forestry Commission Scotland (FCS) and Scottish Natural Heritage (SNH). Land in the ownership of the Forestry Ministers (FCE) is managed by the Forestry Commission England. Land in the ownership of the Welsh Ministers (FCW) is managed by the Forestry Commission Wales.

A man with grey hair, wearing a green sweater, is shown in profile, looking down at a book he is holding. The book is open, and a white page with a date stamp '07 FEB' is visible. The background is a textured, light-colored surface.

MBA financial management

There is no doubt that sound financial management is expected of any charity. No-one likes to think of money being squandered, still less when it has been gifted in order to do good. With an annual budget of around £150,000 and almost 100 bothies to be maintained the MBA faces a considerable challenge. Keeping track of funds is essential for the peace of mind of both our supporters and the volunteers who make the time to carry on the maintenance work.

At the heart of our finance administration for the past decade have been professional services provided by Henderson Black & Co. of Cupar in Fife. They provide our volunteer treasurer with invaluable support and offer assurance to the whole association that whatever might happen there will be a continuity of service. Henderson Black also provides the association with membership services.

The association prepares an annual budget covering all anticipated work and also the cost of administration. Each work party is costed in advance and money allocated accordingly. Small amounts of expenditure can be agreed between our volunteer maintenance organisers and their immediate manager, who is also a volunteer. Regular meetings of the maintenance organisers in each of nine local areas, into which we have divided the country, provide an opportunity for discussion about priorities. Work estimated at over £1,000 is treated differently and must be agreed by the central Management Committee before any work is done, although usually decisions are informed by the wishes of the local volunteers. Reserve funds are kept to meet any unforeseen contingency, such as the effects of a severe storm.

Each year the MBA's accounts are fully audited and the excellent reports from our auditors are a testament to the sound management that is imposed on all expenditure.

Overall responsibility for the annual budget rests with the nine elected trustees who themselves sit on the Management Committee. The trustees are charged with ensuring there are enough funds available for the association to carry on its work. For some years the MBA has enjoyed a healthy surplus and active fund raising is something that rarely happens, but we have now started to actively search for fund holders and a small fund raising group has had its first success. The generosity of benefactors and the support of our members provide sufficient funds to meet almost all the costs associated with maintaining almost 100 bothies.

Edited by Peter King
Designed by John S Mitchell

Photo credits: *Alan Bellis, Peter King, John S Mitchell,
Simon Mitchell, Roger Muhl*

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



Ollisdale

Mountain Bothies Association is a charity registered in Scotland, no. SC008685 and a company limited by guarantee and registered in Scotland, no. SC191425

Registered office: Mountain Bothies Association, Henderson Black & Co. Edenbank House, 22 Crossgate, Cupar, KY15 5HW

www.mountainbothies.org.uk

