



# Mountain Bothies Association



Annual Report

Year ending 31 March 2008



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

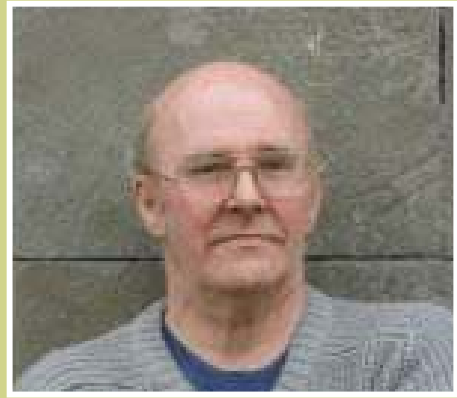


Founded in 1965, the **Mountain Bothies Association** exists to maintain remote buildings for which the owner has little or no use, yet remain important to walkers and others who make use of the shelter they provide. The association does not own any of the buildings in its care. All maintenance work is financed from our own resources, supplemented by generous donations from benefactors, usually individuals or groups who wish to thus commemorate a friend who was a hillwalker or climber. The maintenance work is carried out by volunteers in their own time, as is the bulk of the administration. We currently have over 4,000 members.



The tiny Schoolhouse at Duag Bridge, has been in use for many years as a bothy was renovated in July 2008 by volunteers from the MBA, with the support of the Corriemulzie Estate.

Volunteers are the bedrock of the MBA. Without them there would be no bothy maintenance and there would be no point in paying subscriptions or telling anyone about the broken window in the bothy you just went past. From 1965 until today, willing volunteers have made it all possible, and tomorrow it will be the same. So it is entirely fitting that once again part of the annual report should be directly focused on the very active members who volunteer their time for the maintenance of bothies and the running of the MBA. With work carried out at no less than 52 bothies in 2007-8 there is no shortage of people deserving a mention. First on the list, however, should rightly be Jim Ross and Mick Tighe, who oversaw our most extensive projects at Lairig Leacach and Luib Chonnal respectively. We mention other project organisers in the main report on our maintenance activities, but not the folk who hold no office but often turn up at several work parties in the course of a year. These include John Mitchell, Jim Curtis, Victor Barback, Margaret Pryde, Neil O'Donnell, Mark Fitton, Alex Hannah, Kenny Freeman and Bert Barnet, all of whom deserve our thanks. Amongst our office holders, we welcomed Mike McLauchlan back after his recovery from serious crash injuries to his post as area organiser for Central Highlands, and we also have two new area organisers, David Metcalfe in Northern England and Rab McMurdo in Southern Scotland.



Mike McLauchlan



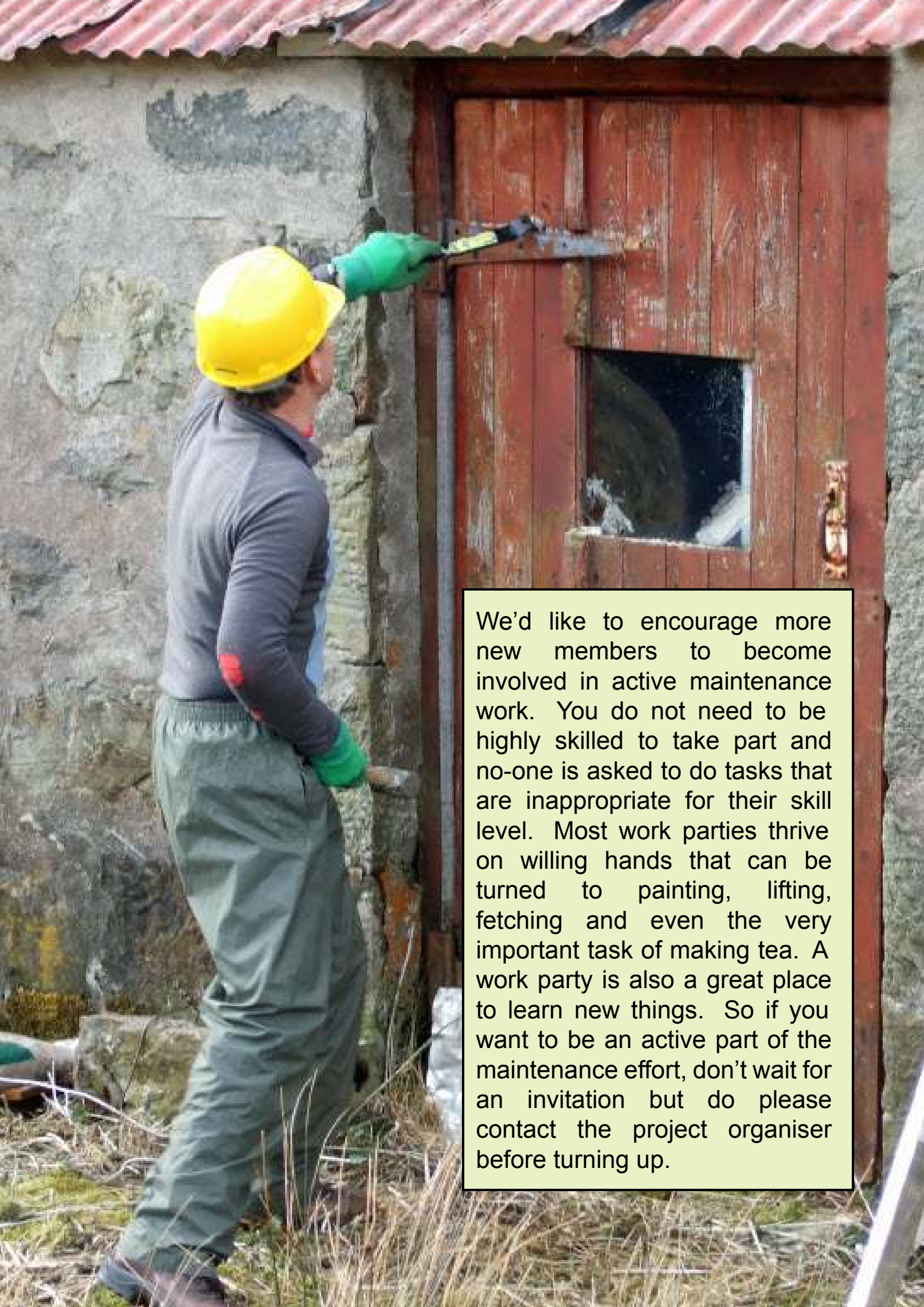
David Metcalfe



Rab McMurdo



Margaret Pryde



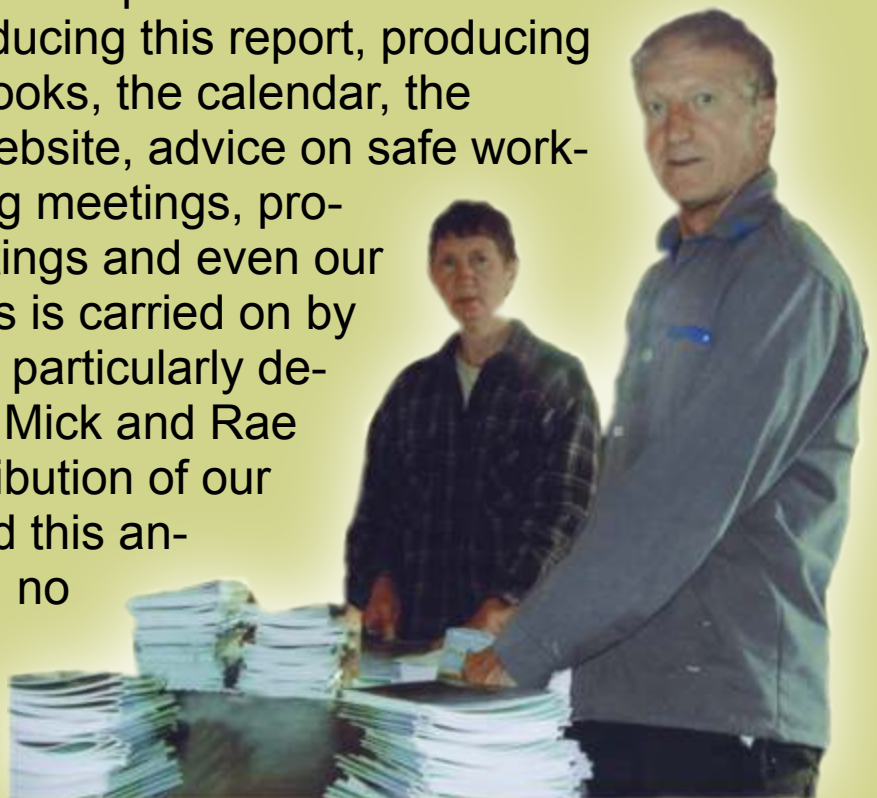
We'd like to encourage more new members to become involved in active maintenance work. You do not need to be highly skilled to take part and no-one is asked to do tasks that are inappropriate for their skill level. Most work parties thrive on willing hands that can be turned to painting, lifting, fetching and even the very important task of making tea. A work party is also a great place to learn new things. So if you want to be an active part of the maintenance effort, don't wait for an invitation but do please contact the project organiser before turning up.





Management meeting

One of the mainstays of MBA success over the years has been the dedicated support behind the scenes on the administration side. Although for several years we have contracted out our bookkeeping and membership office all the rest of the work, including producing this report, producing newsletters and handbooks, the calendar, the Christmas cards, the website, advice on safe working practises, organising meetings, producing minutes of meetings and even our own complaints process is carried on by volunteers. One couple particularly deserving recognition are Mick and Rae Benn, who handle distribution of our quarterly newsletter and this annual report. They hold no title in the organisation, but are a vital cog in the machine.



# **Mountain Bothies Association**

Trustee's Report and Financial Statements  
For Year Ended 31 March 2008



# MOUNTAIN BOTHIES ASSOCIATION

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 7
Independent auditors' report	8
Statement of Financial Activities and Income and Expenditure Account	9
Balance sheet	10
Notes to the financial statements	11 - 14

---



# **MOUNTAIN BOTHIES ASSOCIATION**

## **TRUSTEES REPORT**

***FOR THE YEAR ENDED 31 MARCH 2008***

---

### **Name**

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

### **Number**

The charity's Scottish Charity Number is SC008685.

### **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 (26/5/08) were:

John Arnott  
Liz Bibby  
Jill Dhanjal  
Roger Hammond  
Peter King  
Andy Mayhew  
Roger Muhl  
Neil Stewart  
Brian Wain

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

Trevor Cotton  
Mike Marsh

### **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, 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

**Name**

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

**Number**

The charity's Scottish Charity Number is SC008685.

**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 (26/5/08) were:

John Arnott  
Liz Bibby  
Jill Dhanjal  
Roger Hammond  
Peter King  
Andy Mayhew  
Roger Muhl  
Neil Stewart  
Brian Wain

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

Trevor Cotton  
Mike Marsh

**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, 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 £10,000 without first being approved in principal 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 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.

**Name**

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

**Number**

The charity's Scottish Charity Number is SC008685.

**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 (26/5/08) were:

John Arnott  
Liz Bibby  
Jill Dhanjal  
Roger Hammond  
Peter King  
Andy Mayhew  
Roger Muhl  
Neil Stewart  
Brian Wain

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

Trevor Cotton  
Mike Marsh

**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, 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 £10,000 without first being approved in principal 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 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:**



**Name**

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

**Number**

The charity's Scottish Charity Number is SC008685.

**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 (26/5/08) were:

John Arnott  
Liz Bibby  
Jill Dhanjal  
Roger Hammond  
Peter King  
Andy Mayhew  
Roger Muhl  
Neil Stewart  
Brian Wain

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

Trevor Cotton  
Mike Marsh

**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, 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 £10,000 without first being approved in principal 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 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.

**Name**

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

**Number**

The charity's Scottish Charity Number is SC008685.

**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 (26/5/08) were:

John Arnott  
Liz Bibby  
Jill Dhanjal  
Roger Hammond  
Peter King  
Andy Mayhew  
Roger Muhl  
Neil Stewart  
Brian Wain

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

Trevor Cotton  
Mike Marsh

**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, 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 £10,000 without first being approved in principal 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 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:**

**Name**

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

**Number**

The charity's Scottish Charity Number is SC008685.

**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 (26/5/08) were:

John Arnott  
Liz Bibby  
Jill Dhanjal  
Roger Hammond  
Peter King  
Andy Mayhew  
Roger Muhl  
Neil Stewart  
Brian Wain

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

Trevor Cotton  
Mike Marsh

**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, 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 £10,000 without first being approved in principal 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 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:**



**Name**

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

**Number**

The charity's Scottish Charity Number is SC008685.

**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 (26/5/08) were:

John Arnott  
Liz Bibby  
Jill Dhanjal  
Roger Hammond  
Peter King  
Andy Mayhew  
Roger Muhl  
Neil Stewart  
Brian Wain

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

Trevor Cotton  
Mike Marsh

**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, 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 £10,000 without first being approved in principal 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 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.

# 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 9 to 14 for the year ended 31 March 2008. 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 2008 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**

.....

Lowther House

Kendal

Cumbria

LA9 4DX

**MOUNTAIN BOTHIES ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES AND**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2008**

	Unrestricted Funds 2008 £	Restricted Funds 2008 £	Total funds 2008 £	Total funds 2007 £
<b>INCOMING RESOURCES:</b>				
<b>From generated funds</b>				
<b>Voluntary income</b>				
Membership fees and donations	83,567		83,567	66,839
Donations and gifts	6,964	1,954	8,918	19,168
<b>Investment income</b>				
Bank interest received	5,531	1,354	6,885	6,451
<b>From charitable activities</b>	4,889		4,889	4,757
<b>Other incoming resources</b>				
Other interest received	63		63	43
Total incoming resources	101,014	3,308	104,322	97,258
<b>RESOURCES EXPENDED:</b>				
<b>Costs of generating voluntary income</b>	6,502		6,502	5,989
<b>Charitable activities</b>				
Direct charitable expenditure	40,333	5,861	46,194	45,647
Other charitable expenditure	19,677		19,677	19,858
<b>Governance</b>	7,242		7,242	9,967
Total resources expended	73,754	5,861	79,615	81,461
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>				
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	27,260	(2,553)	24,707	15,797
<b>FUND TRANSFERS</b>			-	-
<b>NET MOVEMENT IN FUNDS</b>	27,260	(2,553)	24,707	15,797
<b>TOTAL FUNDS BROUGHT FORWARD</b>				
<b>AT 1 APRIL 2007</b>	164,494	38,553	203,047	187,250
<b>TOTAL FUNDS CARRIED FORWARD</b>				
<b>AT 31 MARCH 2008</b>	191,754	36,000	227,754	203,047
<b>REPRESENTED BY:</b>				
Fixed assets	1,115		1,115	2,029
Current assets	199,294	36,000	235,294	206,227
Current liabilities	(8,655)		(8,655)	(5,209)
	191,754	36,000	227,754	203,047

The above Statement of Financial Activities incorporates a Profit and Loss Account as required by the Companies Act 1985.



# MOUNTAIN BOTHIES ASSOCIATION

## BALANCE SHEET AS AT 31 MARCH 2008

	Notes	2008 £	£	2007 £	£
<b>Fixed assets</b>					
Tangible assets	5		1,115		2,029
<b>Current assets</b>					
Debtors	6	13,819		10,787	
Cash at bank and in hand		221,475		195,440	
		<u>235,294</u>		<u>206,227</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(8,655)</u>		<u>(5,209)</u>	
<b>Net current assets</b>			<u>226,639</u>		<u>201,018</u>
<b>Total assets less current liabilities</b>			<u>227,754</u>		<u>203,047</u>
<b>Capital and reserves</b>					
Restricted funds	3	36,000		38,553	
Unrestricted funds		191,754		164,494	
<b>Members' funds - equity interests</b>			<u>227,754</u>		<u>203,047</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 .....

.....

**J Arnott (Chairman)**

.....

**J Dhanjal (Treasurer)**

# MOUNTAIN BOTHIES ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2008

---

### 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 recovered 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 2008

2 Operating surplus	2008 £	2007 £
Operating surplus is stated after charging:		
Depreciation of tangible assets	1,083	1,126
Loss on disposal of tangible assets	-	34
Auditors' remuneration	1,754	1,695
Trustees expenses - paid to 9 trustees (2007: 9) for travel, subsistence, post, stationery and telephone	2,975	2,297
Trustees indemnity insurance	482	467
(No remuneration was paid to trustees)		

### 3 Restricted funds

	Balance at 1 April 2007 £	Movement in reserves Incoming £	Outgoing £	Balance at 31 March 2008 £
Andrew Jenson Memorial	266	84	-	350
Lillias Wehrle Legacy	27,707	940	2,028	26,619
Uags Bothy	13	-	13	-
Donald Wood	66	2	-	68
David Brown	10,501	356	2,833	8,024
Friends of Bob Scott	-	101	101	-
Chris Basher Trust	-	773	773	-
Fargher-Noble Trust	-	516	-	516
John Dargie	-	536	113	423
	38,553	3,308	5,861	36,000

#### 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 (2007/08 allocation £nil)

Lillias Wehrle Legacy - For bothies in the North West Highlands of Scotland (2007/08 allocation, £57 to Kervag, £459 to Knockdamph, £274 to Strathan, £181 to Suileag, £13 to Craig, £439 to Maol Bhuidhe, £22 to Ollisdale, £362 to Uags, £221 to Suardalan)

Uags Bothy - For Uags Bothy in North West Highlands & Islands area (2007/08 allocation £13)

Donald Wood - For Gregs Hut Bothy in Northern England & Borders area (2007/08 allocation £nil)

David Brown - To be spent on the Lookout in North West Highlands & Islands area, and thereafter available for any bothy (2007/08 allocation, £453 to Lookout, £1080 to Glengarrisdale, £1300 to Coiremor)

Friends of Bob Scott - For Corrou Bothy in Eastern Highlands area (2007/08 allocation £101)

Chris Basher Trust - For bothies in Wales (2007/08 allocation, £400 to Penrhos Isaf, £373 to Dulyn)

Fargher-Noble Trust - To be spent on Camban Bothy, and thereafter available for bothies in the Northern Highlands and North West Highlands & Islands area (2007/08 allocation £nil)

John Dargie - For bothies in the Northern Highlands area (2007/08 allocation £113 to Strabeg)

# MOUNTAIN BOTHIES ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008

### 4 Taxation

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

### 5 Tangible fixed assets

	Bothy maintenance plant and equipment £	Office equipment £	Total £
<b>Cost</b>			
At 1 April 2007	13,352	3,074	16,426
Additions	169	-	169
	<hr/>	<hr/>	<hr/>
At 31 March 2008	13,521	3,074	16,595
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2007	11,329	3,068	14,397
Charge for the year	1,083	-	1,083
	<hr/>	<hr/>	<hr/>
At 31 March 2008	12,412	3,068	15,480
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2008	1,109	6	1,115
	<hr/>	<hr/>	<hr/>
At 31 March 2007	2,023	6	2,029
	<hr/>	<hr/>	<hr/>

### 6 Debtors

	2008 £	2007 £
Trade debtors	2,730	1,068
Other taxes - Gift aid	9,691	8,375
Prepayments	1,398	1,344
	<hr/>	<hr/>
	13,819	10,787
	<hr/>	<hr/>

### 7 Creditors: amounts falling due within one year

	2008 £	2007 £
Trade creditors	5,718	2,325
Accruals	2,937	2,884
	<hr/>	<hr/>
	8,655	5,209
	<hr/>	<hr/>

# MOUNTAIN BOTHIES ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2008

---

### 8 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.

### 9 Allocation of costs

	<b>Cost of generating voluntary income</b>	<b>Charitable activities</b>	<b>Governance costs</b>	<b>Total 2008</b>	<b>Total 2007</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trustees post, stationery and telephone expenses	-	905	86	991	897
Trustees travel and subsistence expenses	-	1,121	863	1,984	1,400
Meeting expenses - hall hire etc	-	787	719	1,506	547
Finance and members admin	5,030	8,211	1,000	14,241	13,860

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.

**MOUNTAIN BOTHIES ASSOCIATION**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE STATUTORY  
ACCOUNTS**



# MOUNTAIN BOTHIES ASSOCIATION

## DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2008

---

	£	2008 £	£	2007 £
<b>INCOME</b>				
<b>Voluntary income</b>				
Members annual subscriptions	63,162		48,164	
Life member subscriptions	700		900	
Members donations	10,130		9,400	
Gift Aid and Income Tax reclaim	9,575		8,375	
		83,567		66,839
<b>Donations and gifts</b>		8,918		19,168
<b>Investment income</b>				
Bank interest		6,885		6,451
<b>Income from charitable activities</b>				
Calendars	2,177		1,463	
Christmas cards	1,984		1,774	
Leisurewear and badges	728		1,520	
		4,889		4,757
<b>Other incoming resources</b>				
Other interest		63		43
<b>Total income</b>		104,322		97,258
<b>EXPENDITURE</b>				
<b>COSTS OF GENERATING VOLUNTARY INCOME</b>				
Finance and members administration	5,030		4,895	
Bank and paypal charges	815		505	
Direct debit bureau	657		589	
		6,502		5,989

---

# MOUNTAIN BOTHIES ASSOCIATION

## DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2008

	£	2008 £	£	2007 £
<b>CHARITABLE ACTIVITIES</b>				
<b>Direct charitable expenditure</b>				
Bothy maintenance	28,197		31,452	
Trustees post, stationery and telephone expenses	905		897	
Area organisers administration	179		74	
Trustee travel and subsistence expenses	1,121		376	
Meeting expenses - non trustee travel	2,590		1,217	
Meeting expenses - hall hire etc	787		130	
Public liability insurance	1,069		1,064	
Health and safety	1,562		802	
Affiliation fees	200		135	
Finance and members administration	8,051		7,840	
Donations to other charities	450		500	
Depreciation	1,083		1,126	
Loss on disposal of fixed assets	-		34	
		46,194		45,647
<b>Other charitable expenses</b>				
Newsletters	8,753		7,134	
Members handbook	1,170		2,917	
Distribution costs	5,758		5,125	
Calendars	1,668		1,661	
Christmas cards	1,687		1,161	
Leisurewear and badges	471		1,521	
Finance and members administration	160		155	
Exhibitions	10		184	
		19,677		19,858
<b>GOVERNANCE</b>				
Annual report	2,323		1,176	
Trustees post, stationery and telephone expenses	86		-	
Trustee travel and subsistence expenses	863		1,024	
Meeting expenses - hall hire etc	719		417	
Trustees indemnity insurance	482		467	
Advertising	-		400	
Election expenses	-		3,774	
Finance and members administration	1,000		970	
Auditors' fees	1,754		1,695	
Bank charges	-		29	
General expenses	15		15	
		7,242		9,967
<b>Total expenditure</b>		79,615		81,461
<b>SURPLUS/(DEFICIT)</b>		24,707		15,797

# MOUNTAIN BOTHIES ASSOCIATION

## SCHEDULE OF CHARITABLE EXPENSES FOR THE YEAR ENDED 31 MARCH 2008

	2008 £	2007 £
<b>BOTHY MAINTENANCE COSTS</b>		
Expenditure over £400		
<b>North Highlands</b>		
Coiremor	1,390	-
Knockdamph	459	-
Shenavall	-	2,088
<b>North West Highlands and Islands</b>		
Craig	-	1,292
The Lookout	453	2,886
Maol Bhuidhe	439	-
<b>Western Highlands and Islands</b>		
Oban	-	4,587
<b>South West Highlands and Islands</b>		
Cadderlie	-	1,803
Doune Byre	442	915
Essan	539	-
Glengarrisdale	1,080	-
Resourie	1,348	586
Tomsleibhe	591	-
<b>Central Highlands</b>		
Lairig Leacach	1,934	-
Luib Chonnal	3,724	-
<b>Eastern Highlands</b>		
Corrour	1,773	7,607
Faindouran	408	-
<b>Southern Scotland</b>		
Burleywhag	-	759
Over Phawhope	972	-
Tunskeen	730	-
<b>Northern England and Borders</b>		
Kershopehead	-	1,399
Roughside	430	-
Green	964	-
<b>Wales</b>		
Dulyn	1,522	507
Nant Rhys	400	1,151
Nant Syddion	708	408
Penrhos Isaf	1,800	546
<b>Other Bothies</b>	6,091	4,918
	<u>28,197</u>	<u>31,452</u>
<b>TRUSTEES EXPENSES</b>		
Chairman	-	6
Director of projects	504	564
General secretary	509	319
Treasurer	306	224
Company secretary	520	312
Other trustees	1,136	872
	<u>2,975</u>	<u>2,297</u>

## **Benefactors to the MBA**

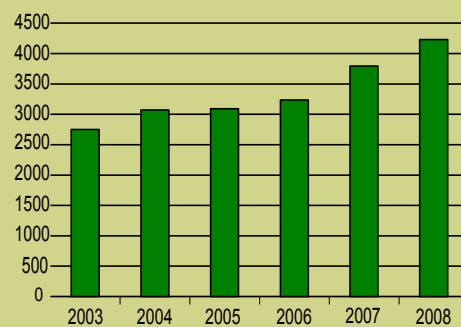
Every year we benefit from the generosity of individuals, their friends and various funds, who provide substantial donations for specific projects or for our general expenditure. Several have asked for no public acknowledgement, but we are delighted to record our sincere appreciation toward them and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

Lilias Wehrle Legacy (Bothies in North-West Scotland)  
David Brown (The Lookout, 2006-7)  
Fargher-Noble Trust  
Andrew Jensen Memorial (Gameshope)  
Donations in memory, Dr David J. Miller  
John Dargie (Strabeg)  
Langside Mountaineering Club  
Rochsoles Trust  
Friends of Bob Scott's  
H.M. Queen  
Kielder District, Forest Enterprise  
Chris Brasher Trust  
Michael Whalley  
Rt Hon Lord Smith of Finsbury (Craig)  
Donald Ward Trust (Corrour)  
Leneghan Family , in mem. James Lenaghan (Corrour)  
DA Sommerville (Cadderlie)  
Frances Allen  
Ross Higgins Bequest  
C.L.L.M. Fund (Bothies in Wales)  
Atholl Estates  
Colm Gilchrist  
Donald Etheredge  
Richard Ransome Memorial  
Glenfeochan Estate (Cadderlie)  
David Hunter Memorial (Cadderlie)  
Joe & Corrie Brown (Peanmeanach)  
Dumfries & Galloway Council (Brattleburn)  
Edmund Hodge Settlement

At the end of the financial year, 31 March 2008 we had a total of 4229 members. This is an 11% increase on the 3797 in 2007 continuing the upward trend and now just about double the membership of 20 years ago - it was 2153 in 1988

## Membership Analysis

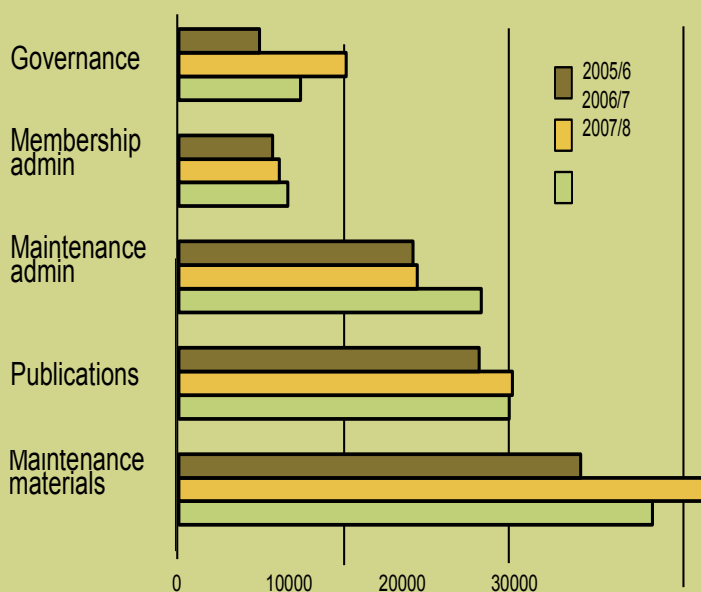
Categories	Last Year	This Year
Individual members	2825	3172
Inc Overseas members	57	71
Concessions	828	981
Junior members	7	4
Affiliated organisations	35	29
Life members	38	36
Honorary life members	7	7
Total	3797	4229



Total expenditure this year was 2% less than 2006/7. To give a clear picture of how our funds were spent we list them in five categories: materials for bothy maintenance, publications, maintenance admin, governance, and membership admin:

## Expenditure Analysis

Expenditure	2005/6	2006/7	2007/8
Maintenance materials	£23,928	£31,452	£28,197
Publications	£17,888	£19,858	£19,677
Maintenance admin	£13,939	£14,195	£17,997
Governance	£4,799	£9,967	£6,502
Membership admin	£5,583	£5,989	£7,247
Total	£66,137	£81,461	£79,615



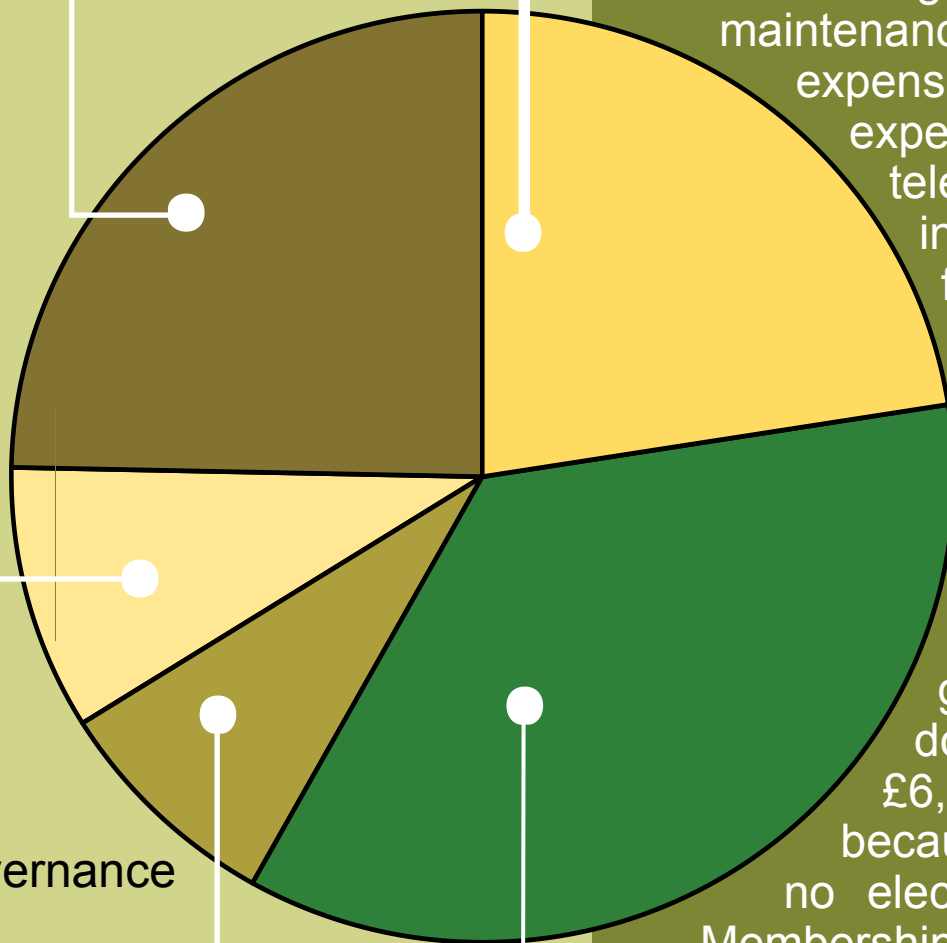
Maintenance

Publications

Governance

Membership admin

Maintenance materials



The highest amount, £28,197 this year, was spent on materials to maintain bothies - wood, nails, transport, tools, etc. Publications cost us £19,677 - newsletters, etc - the equivalent of £4.65 per member. £17,997 was spent on organising the maintenance - meeting expenses, AOs expenses, postage, telephone, insurance, financial administration by Henderson Black, depreciation costs on equipment, etc. Expenditure on governance was down this year to £6,502 - in part because there were no elections this year. Membership administration cost us £7,242 - this is work by Henderson Black, direct debit charges, etc - equivalent to £1.54 per member. Your comments on these figures, how we have spend the money, and how we have reported on this, are very welcome - please contact the treasurer or any of the trustees.



# A glance back in



In 1970 the young association undertook an ambitious renovation of the cottage at Dibidil on Rum.





time



photographs by Irvin Butterfield





With the owners permission  
this bothy is maintained  
by the

**MOUNTAIN BOTHIES  
ASSOCIATION**

A charity registered in Scotland SC008685

**Please keep the  
place tidy**

*A company limited by guarantee, registered in Scotland SC191425*

[www.mountainbothies.org.uk](http://www.mountainbothies.org.uk)

Mountain Bothies Association is a charity registered in Scotland,  
no.SC008685

and a company guaranteed and registered in Scotland, no. SC191425

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

