

# Mountain Bothies Association

(A company limited by guarantee)



## Annual Report

Trustee's Report and Financial Statements  
for the year ending 31 December 2016

A Scottish Charity, No. SC008685  
Company Registration No.191425 (Scotland)

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# **MOUNTAIN BOTHIES ASSOCIATION**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2016**

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The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity for the year ending 31 December 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

#### **Chairman's Report**

After the excitement of our Anniversary year in 2015 we anticipated a somewhat quieter year in 2016 but instead we have delivered over 100 work parties and continued an immense amount of bothy maintenance which, after all, is what we exist to do! Excellent progress has been made with the renovation of two new bothies – Cae Amos and Flittingford – and plans laid for further additions to the MBA portfolio with potential new bothies at Abyssinia in Argyll and Red House in the Cairngorms.

During the year, we delivered a substantial amount of bothy maintenance whilst maintaining strong working relationships with all landowners. The MBA is a volunteer-run organisation and large numbers have been involved in working parties and in running the Association. Finances continue to be healthy.

Simon Birch  
Chairman

#### **Our Purpose and activities - 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. 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 and by other volunteers 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 watertight 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 considered 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

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

- repairs and improvements to drainage
- repairs and improvements to access paths including to existing bridges and stiles
- prevention of land erosion where this might 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 those 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, our website and the 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.

### **Achievements and performance in 2016**

The election results were announced at the Annual General Meeting which was held at All Stretton in Shropshire in October 2016. Simon Birch was elected as Chairman for the year until the AGM in 2017, whilst Peter King, Richard Spencer and Piers Coutts were elected as Trustees to serve for a period of three years until the AGM in 2019. In addition, two members were elected to the Management Committee – Howard Ashton and Alan Sidaway.

#### The contribution of landowners

In general, the work of the Association continues to be a success - we are achieving our objective in maintaining simple shelters in remote country for the use and benefit of all who love wild and lonely places. We currently look after over 100 open bothies. We continue to be supported by the owners of these bothies and are very grateful to them for their co-operation and generosity without which we would not exist.

#### The contribution of volunteers

In 2016 we ran 104 work parties. They were spread out over the year, but concentrated in the longer days of spring and summer. These work parties were at 57 different bothies. Most work parties lasted 2 or 3 days, and the longest was recorded at 25 days at Camasunary (both old and new bothies). At Cae Amos there were five work parties adding up to a total of 30 days.

257 different people volunteered at our work parties in 2016, delivering a total of 1404 days' work - more than 5 days each on average. 168 of them attended one work party each; 89 attended more than one; three people were each at 10 different work parties in the year.

As well as all our maintenance work being delivered by volunteers, so is all our decision-making and management. A Forms Review Group was commissioned to independently examine the paperwork required for the administration of work parties. This work was successfully completed with a revised and significantly reduced suite of forms approved for introduction on a one-year trial basis in 2016. Volunteers were also responsible for producing and distributing our publications and for keeping the website up-to-date. In total, we had 3792 members by the end of 2016, an increase of 4 over the year. All our funds come from our members and donors. However, the importance of organising finance and member services to a high standard means that the Association continues to pay accountants Henderson Black & Co for these activities.

# **MOUNTAIN BOTHIES ASSOCIATION**

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Communication with our volunteers and the public

We undertook a competitive tender process which resulted in the appointment of Strut Digital of Fort William with a brief to develop a new website for the Association which would incorporate a redesigned member database. The development work progressed throughout the year under the guidance of a small MBA steering group. The new site will provide several features additional to those in the current site, for example, an on-line shop, a facility to send in photographs along with a bothy report, and an interactive individual member page, all designed to improve the service that we provide both to our members and to the public.

The interest in our activities and in the bothies we maintain that was generated by our 50<sup>th</sup> anniversary celebrations continued apace. There was a time when only those who regularly engaged in outdoor pursuits knew what a bothy was, never mind who the MBA were. Those days are long gone. Bothies feature regularly in the media, and not just in the specialist outdoor print publications. We receive an increasing number of requests for information from overseas, mostly from Europe but sometimes from further afield; for example, in 2016 we provided information to journalists from Brazil and from Alaska which led to media publicity in these countries.

The huge growth in the use of social media has also contributed to the increase in bothy awareness, and in 2016 we dipped our toe into that water by establishing an MBA Facebook group. This is proving an effective means of further advertising our maintenance activities. We intend to explore further social media options in the future.

During the year, we introduced a Members Bulletin, a monthly noticeboard conveying pragmatic detail of forthcoming work parties direct to all membership email inboxes. The Bulletin includes joining information for work parties with the aim of encouraging more members to become more involved.

While it is pleasing that our work is receiving greater recognition, we do understand that increased bothy awareness could itself bring problems, for example, an increase in littering. We therefore work hard to develop positive relations with the media to ensure that the public are correctly informed about bothies and their use, and about the role that they play in the development of outdoor pursuits in general.

Overview of maintenance achievements

During 2016 our volunteers have undertaken work at 57 of our Bothies with costs ranging from £12 to £8,500, achieving 75% of our planned expenditure on maintenance. Some of the highlights of the year include:

#### Northern Highlands

In terms of maintenance activity, the Northern Highlands has had a quiet year. Rachel MacLennan has taken over from Bob Tateson at Strathchailleach. Rachel represents the younger generation who we need to become more involved.

#### North West Highlands & Islands

During the year, the Area team completed painting and other minor works on the new bothy at Camasunary after which the old bothy was closed and the new bothy opened for business. We would like to thank the owner for his assistance in this re provision.

#### Western Highlands & Islands

A special mention for John Tweddle for his dedication in the logistics of getting the materials to Guirdil bothy. This involved most of a week waiting for a window in the weather sat in his camper van at Mallaig, only to be followed by an epic journey back to Kinloch after a week battling the weather reroofing the Bothy. The woodworms at Invermallie have finally lost their takeover bid; thanks to Jock we now have a new first floor.

#### South West Highlands & Islands

In the South West Highlands & Islands we have seen a lot of activity, the main focus being on Tomsleibhe, Rowchoish and Glengarrisdale. In addition, not content with their current portfolio, the Area team investigated and has now secured a new bothy at Abyssinia in Argyll. Extensive remedial work will be required during 2017 before Abyssinia opens its doors for visitors.

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#### Central Highlands

The focus has been on Gorton bothy which has received a range of maintenance works, including a new coat of paint on the roof!

#### Eastern Highlands

Faindouran has had its gable end wall rebuilt and Callater Stable sports new bunk beds, new windows and door. Corrour demands a lot of our volunteers' time and effort in the servicing of the toilet; not the most pleasant of jobs but one that is essential. We would like to take this opportunity to thank all those involved in this "dirty work" especially Neil Read and Neil Findlay. During 2016 investigations began into a possible new bothy - The Red House. The area is very keen for this to progress and Bert Barnett is working very closely with NTS and Historic Scotland to agree a meaningful conclusion for this new project.

#### Southern Scotland

A big thank you to all the Southern Scotland team who exceeded over 200 volunteer days: re-roofing of Burleywhag, a complete overhaul of Greensykes and work on Tunskeen. We have for the first time accepted a commercial offer by Rory Little and his team to supply labour for a full week to re-roof Over Phawhope with the MBA paying for the materials. The planting of 150 trees around the Bothy with the support of the Border Forest Trust followed. We would like to thank Brian Hughes and Colin Brash for their work at Burleywhag, and Beth and Kenny Smith for their extra work at Over Phawhope.

#### Northern England & Borders

A major amount of volunteer effort has resurrected and completely transformed an old ruin at Flittingford which is now a new bothy available for use.

#### Wales

In Wales, there has been a major initiative (5 work parties) to renovate Cae Amos, a former farmhouse located in Snowdonia, which will shortly become a welcome addition to our Welsh bothies.

### **Financial review**

**Overview:** Having planned for a deficit of £67,336 in our budget this year, I am delighted to report that the Association ended the year with a surplus of £24,455. This turnaround was partly due to an under-spend of £45,631, but also to income being £46,160 above the budgeted figure. However we also invested £14,496 during the year on our new website and membership database; this is treated as capital so it does not appear in this year's spending, but if it did the surplus would have been a more modest £9,959.

**Income:** Total income in 2016 was £157,335 compared to £143,052 the previous year. The increase in membership fees for 2016 led to an increase of £16,100 (25%) in income from subscriptions, and it was pleasing that the higher fees did not lead to a fall in membership numbers, which were 4 up on the previous year at 3,792. Members' subscriptions now make a significant net contribution to Bothy Maintenance, after covering Governance and Member Services (the costs of running the organisation). Members' donations over and above their subscriptions fell slightly this year; unrestricted donations from non-members were down £1,441; and donations restricted to specified projects also fell by £1,293. Income from sales of the Anniversary Book remained strong at £2,681; it is still selling well in its third year. Finally, income from legacies was £22,984, £7,517 higher than last year.

**Expenditure:** The total spending in 2016 was £132,880 (£118,763 in 2015). Spending on Member Services fell to £35,372 (2015's total of £39,816 included a one-off reprint of the Members' Handbook), while that on Governance and related costs also fell to £12,092 (£15,167 in 2015) as the uncontested election saved several thousands in postal and other costs. However, the star performer this year was spending on Bothy Maintenance, which rose to by 34% to £85,415 (£63,781 in 2015). This is after all the main purpose of the MBA, and to see this increase is most encouraging. Not only was much more work planned, but the proportion of planned project spending achieved rose above 75%, which is thought to be the highest level ever. All this was only possible thanks to the efforts of our many volunteers, and the Area Organisers who look after them. If the time given by volunteers on work parties were to be valued (taking the UK average earning of £100 per day as an approximation) this would add around £140,000 to the amount "spent" on maintaining bothies.

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**Reserves Policy:** The total funds and net assets at 31 December 2016 were £276,935 (£252,480 in 2015). Of this sum, about £24,000 is in fixed assets, £50,000 is allocated as 'self-insurance' against major fire or storm damage, £50,000 is set aside by Trustees as a prudent allocation against a potential major fall in income, and about £2,500 is in funds whose use is restricted in some way. Thus about £150,000 is available to be spent on general maintenance and other costs; this would cover for about three years the operating deficits which would exist if the Association ceased to receive income from gifts and legacies. It is also significant that the 2017 budget includes plans for another 12% (£13,000) increase in spending on Bothy Maintenance, on top of 2016's record increase, underlining the desire by Trustees to maintain the focus on the MBA's core purpose.

#### **Investment Policy**

Trustees' policy is to hold the Association's financial assets in a range of accounts in order to gain the best return possible whilst retaining sufficient funds with instant or short-notice access in order to meet likely expenditure.

#### **Risks**

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 of £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 £5 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 £50,000 for self-insurance.

#### **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.

#### **Plans for future years**

The in-year responsibility for the Trustees is to ensure the ongoing maintenance of our current bothies. Proposals for new bothies are also evaluated and taken into maintenance if considered appropriate. We have no plans to move away from our reliance on volunteers. However, a key function of a board is also to determine the direction and scope of the organisation over the longer term. This is usually conducted on a periodic basis through strategic planning. This involves looking at the Association as an entity and is concerned with its long-term development. We will look at what the Association was set up to do and where it is now. We can then propose where we want to go before mapping out how to get there. We would hope to summarise the plan in a written document with clear aims and objectives which would take full account of our charity's core purpose of 'maintaining mountain shelters' and the public benefit requirement. The trustees are soon to have the first discussions in respect of this necessary periodic review which will undoubtedly develop into broader conversations in due course.

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**FOR THE YEAR ENDED 31 DECEMBER 2016**

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**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 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. 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.

**Structure, Governance and Management**

**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 Chairman is co-opted as a Trustee in accordance with the Articles. 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.



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**FOR THE YEAR ENDED 31 DECEMBER 2016**

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**Reference and administrative details**

**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:

Mountain Bothies Association

C/o Henderson Black & Co

Chartered Accountants

Edenbank House

22 Crossgate

Cupar

Fife

KY15 5HW

**Bank**

The charity's bank is:

Bank of Scotland plc

2-6 Eastgate

Inverness

IV2 3NA

**Auditor**

The charity's auditor is:

Stables Thompson & Briscoe Ltd

Lowther House

Lowther Street

Kendal

Cumbria

LA9 4DX

**Trustees**

The following have held office since 1 January 2016:

John Arnott.....until 15 October 2016

Liz Bibby

Simon Birch

Trevor Cotton

Ian Furlong

Roger Hammond

Andy Mayhew...until 15 October 2016

Roger Muhl

Richard Spencer

Neil Stewart

Piers Coutts.....from 15 October 2016

Peter King.....from 15 October 2016

**Major office bearers**

The following have held office since 1 January 2016:

Chairman ..... Simon Birch

Company Secretary ..... Richard Spencer

Director of Projects ..... Roger Hammond

General Secretary..... John Arnott

Treasurer ..... Piers Coutts

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**Relationships to other Bodies**

The MBA is independent of all other bodies

**Appointment of trustees**

There are nine Trustees. In addition, the Chairman is co-opted as a trustee. 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 (if the number of candidates exceeds the number of vacancies) in order to replace the three Trustees whose terms of office are due to expire. No external bodies are entitled to appoint Trustees of the MBA. The Trustees may at any time co-opt any persons duly qualified to be appointed as Trustees to fill a vacancy in their number or as additional Trustees, particularly to ensure coverage of the necessary skills and experience for governance of the Association. A co-opted Trustee holds office only until the next AGM.

**Trustee Induction and training**

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'.

Trustees are also directed to our 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 the Chairman, Company Secretary and General Secretary. All Trustees are given updates and training on all aspects of their responsibilities as required 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.

**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;
- 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 2017

Simon Birch  
(Chairman)

# **MOUNTAIN BOTHIES ASSOCIATION (A COMPANY LIMITED BY GUARANTEE)**

## **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF MOUNTAIN BOTHIES ASSOCIATION**

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We have audited the financial statements of Mountain Bothies Association for the year ended 31<sup>st</sup> December 2016 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company'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 (as amended). Our audit work has been undertaken so that we might 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 charitable company, the charitable company's 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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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<sup>st</sup> December 2016, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

# **MOUNTAIN BOTHIES ASSOCIATION (A COMPANY LIMITED BY GUARANTEE)**

## **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF MOUNTAIN BOTHIES ASSOCIATION**

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- 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 (as amended).

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Annual Report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- 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 and take advantage of the small companies exemption from the requirement to prepare a strategic report .

.....  
Helen Holmes BSc FCA Senior Statutory Auditor  
For and on behalf of Stables Thompson & Briscoe, Statutory Auditor

Lowther House  
Lowther Street  
Kendal  
Cumbria  
LA9 4DX

Stables Thompson & Briscoe is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**MOUNTAIN BOTHIES ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES AND**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total funds 2016 £	Total funds 2015 £
<b>Income from:</b>					
<b>Donations and legacies</b>					
Membership fees and donations		103,327	-	103,327	89,080
Donations and gifts		41,084	2,842	43,926	38,489
<b>Charitable activities</b>		8,306	-	8,306	13,899
<b>Investments</b>					
Bank Interest		1,762	7	1,769	1,559
Other Interest		7	-	7	25
<b>Total income</b>	<b>14</b>	<u>154,486</u>	<u>2,849</u>	<u>157,335</u>	<u>143,052</u>
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Charitable activities		9,743	-	9,743	9,678
		120,050	3,087	123,137	109,085
<b>Total expenditure</b>	<b>14</b>	<u>129,793</u>	<u>3,087</u>	<u>132,880</u>	<u>118,763</u>
<b>Net income/(expenditure)</b>		24,693	(238)	24,455	24,289
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>24,693</u>	<u>(238)</u>	<u>24,455</u>	<u>24,289</u>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<u>249,949</u>	<u>2,531</u>	<u>252,480</u>	<u>228,191</u>
<b>Total funds carried forward</b>		<u>274,642</u>	<u>2,293</u>	<u>276,935</u>	<u>252,480</u>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure is derived from continuing activities.

**MOUNTAIN BOTHIES ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET**

**AS AT 31 DECEMBER 2016**

	Notes	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
<b>Fixed assets</b>					
Intangible assets	6	14,496	-	14,496	-
Tangible assets	7	9,383	-	9,383	9,235
		<u>23,879</u>	<u>-</u>	<u>23,879</u>	<u>9,235</u>
<b>Current assets</b>					
Stocks		725	-	725	2,179
Debtors	8	18,343	-	18,343	19,499
Investments – fixed term bank deposit	9	140,000	-	140,000	100,000
Cash at bank and in hand		103,498	2,293	105,791	135,878
		<u>262,566</u>	<u>2,293</u>	<u>264,859</u>	<u>257,556</u>
<b>Liabilities</b>					
Creditors: amounts falling due within one year	10	(11,803)	-	(11,803)	(14,311)
<b>Net current assets</b>		<u>250,763</u>	<u>2,293</u>	<u>253,056</u>	<u>243,245</u>
<b>Total assets less current liabilities</b>		<u>274,642</u>	<u>2,293</u>	<u>276,935</u>	<u>252,480</u>
<b>Capital and reserves</b>					
Restricted funds	4	-	2,293	2,293	2,531
Unrestricted funds		274,642	-	274,642	249,949
<b>Members' funds - equity interests</b>		<u>274,642</u>	<u>2,293</u>	<u>276,935</u>	<u>252,480</u>

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

These financial statements were approved by the Board on 18 March 2017

**S Birch (Chairman)**

**P Coutts (Treasurer)**

**Company Registration No. SC191425 (Scotland)**

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	£	2016 £	£	2015 £
<b>Net cash provided by (used in) operating activities</b>	<b>13</b>		25,663		28,562
<b>Cash flows from Investing activities</b>					
Interest received		1,776		1,584	
Purchase of fixed assets		(17,526)		(3,358)	
Current asset Investments		(40,000)		30,000	
<b>Net cash (used in) provided by investing activities</b>			(55,750)		28,226
<b>Change in cash and cash equivalents in the year</b>			(30,087)		56,788
<b>Cash and cash equivalents b/f</b>			135,878		79,090
<b>Cash and cash equivalents c/f</b>			105,791		135,878
<b>Analysis of Cash and cash equivalents</b>					
Cash at bank and in hand			55,791		35,878
Notice deposits (less than 3 months)			50,000		100,000
			105,791		135,878

# **MOUNTAIN BOTHIES ASSOCIATION**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 DECEMBER 2016**

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#### **1 Accounting policies**

##### **1.1 Basis of Accounting**

a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **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 Income and expenditure**

(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 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) Expenditure is recognised in the period in which it is incurred. The company is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

##### **1.3 Intangible fixed assets**

Intangible fixed assets include expenditure on the development of the new website. By 31 December 2016, the website had not yet been fully designed and completed. Once the website has been completed and in use, it will be amortised on a straight line basis over its useful economic life.

##### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets include land and buildings valued at market value. Tangible fixed assets, other than land and buildings, 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

No depreciation is provided in respect of buildings, which are expected to be maintained in such a condition and the useful life is expected to be so great as to make any charges immaterial.

##### **1.5 Maintenance and improvement of bothies**

The company does not own the majority of bothies it maintains. 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.

##### **1.6 Investments**

Current asset investments are stated at the lower of cost and net realisable value.

##### **1.7 Stock**

Stock is valued at the lower of cost and net realisable value.



**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

<b>2 Expenditure</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Expenditure includes:		
Depreciation of tangible assets	2,880	2,712
Loss on disposal of tangible assets	2	-
Bothy rent - operating lease rentals	120	120
Trustees expenses - paid to 9 trustees (2015: 6) for travel, subsistence, post, stationery and telephone	3,144	2,451
	<u>3,144</u>	<u>2,451</u>

No remuneration was paid to trustees in the year.

Indemnity insurance was provided for trustees as part of the charity's insurance package. No separate cost can be identified.

There were no employees during the year.

<b>3 Trustee and office bearer expenses</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Chairman	621	609
Director of projects	579	750
General secretary	92	95
Treasurer	527	436
Company secretary	-	-
Other trustees	1,713	997
	<u>3,532</u>	<u>2,887</u>

During the year a total of £305 (2015: £243) was donated to the charity by the trustees.

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.

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**4 Restricted funds**

	Balance at 1 January 2016 £	Income £	Expenditure £	Balance at 31 December 2016 £
Andrew Jenson Memorial	494	26	50	470
David Brown	54	-	54	-
Nicholas Randall	933	3	116	820
Simon J Harris	50	-	50	-
Pennine Way Association	1,000	3	-	1,003
Sam Johnston	-	10	10	-
Farger Noble Trust	-	500	500	-
Daniel Haddock	-	100	100	-
Quinces Trust	-	1,584	1,584	-
Tweed Forum	-	623	623	-
	2,531	2,849	3,087	2,293

**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 (2016 allocation, £50 to Gameshope).

David Brown - To be spent on the Lookout in North West Highlands & Islands area, and thereafter available for any bothy (2016 allocation, £54 to Lookout).

Nicholas Randall - To be spent on bothy maintenance subject to consultation with the donors. (2016 allocation, £116 to Gleann Dubh-Lighe).

Simon J Harris - Donated for use at Nant Rhys Bothy (2016 allocation, £50 to Nant Rhys).

Pennine Way Association - Donated for use at Greg's Hut - New floor in Blacksmith's Shop

Sam Johnston - Donated for the upkeep of Moel Prysgau (2016 allocation, £10 to Moel Prysgau).

Farger Noble Trust - To be spent on the work at Invermallie Bothy (2016 allocation, £500 to Invermallie).

Daniel Haddock - Donated for the upkeep of Tunskeen Bothy (2016 allocation, £100 to Tunskeen).

Quinces Trust - For Installation of stove and other work at Warnscale Head (2016 allocation, £1,584 to Warnscale Head).

Tweed Forum - Borders tree planting grant for the planting of 165 trees at Over Phawhope Bothy (2016 allocation, £623 to Over Phawhope).

**5 Taxation**

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

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**6 Intangible fixed assets**

	<b>Computer software £</b>
<b>Cost</b>	
At 1 January 2016	-
Additions	14,496
	<u>14,496</u>
At 31 December 2016	14,496
	<u>14,496</u>
<b>Net book value</b>	
At 31 December 2016	14,496
	<u>14,496</u>
At 31 December 2015	-
	<u>-</u>

At 31 December 2016 the website was still under development and is due to be completed in the Spring of 2017.

**7 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Bothy maintenance plant and equipment £</b>	<b>Office equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 January 2016	3,040	29,512	421	32,973
Additions	-	3,030	-	3,030
Disposals	-	(1,226)	(285)	(1,511)
	<u>3,040</u>	<u>31,316</u>	<u>136</u>	<u>34,492</u>
At 31 December 2016	3,040	31,316	136	34,492
	<u>3,040</u>	<u>31,316</u>	<u>136</u>	<u>34,492</u>
<b>Depreciation</b>				
At 1 January 2016	-	23,333	405	23,738
On disposals	-	(1,224)	(285)	(1,509)
Charge for the year	-	2,865	15	2,880
	<u>-</u>	<u>24,974</u>	<u>135</u>	<u>25,109</u>
At 31 December 2016	-	24,974	135	25,109
	<u>-</u>	<u>24,974</u>	<u>135</u>	<u>25,109</u>
<b>Net book value</b>				
At 31 December 2016	3,040	6,342	1	9,383
	<u>3,040</u>	<u>6,342</u>	<u>1</u>	<u>9,383</u>
At 31 December 2015	3,040	6,179	16	9,235
	<u>3,040</u>	<u>6,179</u>	<u>16</u>	<u>9,235</u>

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

<b>8 Debtors</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade debtors	6,852	8,003
Other taxes - Gift aid	10,290	10,403
Prepayments	1,201	1,093
	<u>18,343</u>	<u>19,499</u>

<b>9 Current asset investments</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Fixed term bank deposit	<u>140,000</u>	<u>100,000</u>

<b>10 Creditors: amounts falling due within one year</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,317	7,604
Income in advance - subscription renewals	3,280	2,660
Accruals	4,206	4,047
	<u>11,803</u>	<u>14,311</u>

**11 Financial commitments**

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

The Association has an agreement for the use of Lluest Cwmbach Bothy. The rent is £100 per annum and the agreement may be brought to an end in less than twelve months by either party.

**MOUNTAIN BOTHIES ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**12 Allocation of costs**

	<b>Raising funds</b>	<b>Charitable activities</b>	<b>Other costs</b>	<b>Total 2016</b>	<b>Total 2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Finance and members administration	7,888	13,093	-	20,981	20,721
Website costs	30	266	-	296	364

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.

<b>13 Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Net movement in funds	24,455	24,289
Add back depreciation charge	2,880	2,712
Deduct interest income	(1,776)	(1,584)
Loss/(profit) on sale of fixed assets	2	-
Decrease in stocks	1,454	988
Decrease/(increase) in debtors	1,156	(4,068)
(Decrease)/Increase in creditors within one year	(2,508)	6,225
<b>Net cash generated by operating activities</b>	<b>25,663</b>	<b>28,562</b>

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**14 Detailed statement of financial activities**

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £
<b>Income from:</b>						
<b>Donations and legacies</b>						
Member annual subscriptions	80,819	-	80,819	64,719	-	64,719
Members donations	12,183	-	12,183	13,981	-	13,981
Tax recovered on Gift Aid donations	10,325	-	10,325	10,380	-	10,380
Donations and gifts	41,084	2,842	43,926	34,354	4,135	38,489
	<u>144,411</u>	<u>2,842</u>	<u>147,253</u>	<u>123,434</u>	<u>4,135</u>	<u>127,569</u>
<b>Charitable activities</b>						
Calendars	2,809	-	2,809	2,865	-	2,865
Christmas cards	2,703	-	2,703	2,589	-	2,589
Leisurewear and badges	113	-	113	26	-	26
Anniversary book	2,681	-	2,681	8,419	-	8,419
	<u>8,306</u>	<u>-</u>	<u>8,306</u>	<u>13,899</u>	<u>-</u>	<u>13,899</u>
<b>Investments</b>						
Bank interest	1,762	7	1,769	1,551	8	1,559
Other interest	7	-	7	25	-	25
	<u>1,769</u>	<u>7</u>	<u>1,776</u>	<u>1,576</u>	<u>8</u>	<u>1,584</u>
<b>Total Income</b>	<u>154,486</u>	<u>2,849</u>	<u>157,335</u>	<u>138,909</u>	<u>4,143</u>	<u>143,052</u>
<b>Expenditure on:</b>						
<b>Raising funds</b>						
Finance & members administration	7,888	-	7,888	7,784	-	7,784
Bank and paypal charges	1,161	-	1,161	1,302	-	1,302
Direct debit bureau	664	-	664	556	-	556
Website costs	30	-	30	36	-	36
	<u>9,743</u>	<u>-</u>	<u>9,743</u>	<u>9,678</u>	<u>-</u>	<u>9,678</u>

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

14 Detailed statement of financial activities

(Continued)

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £
<b>Charitable activities</b>						
Bothy maintenance & area meetings	62,042	3,087	65,129	40,034	3,961	43,995
Bothy rent	120	-	120	120	-	120
Newsletters	10,389	-	10,389	10,541	-	10,541
Members handbook	-	-	-	2,167	-	2,167
Distribution costs	10,625	-	10,625	9,382	-	9,382
Exhibitions	20	-	20	20	-	20
Website costs	266	-	266	328	-	328
Trustees post, stat & phone	333	-	333	600	-	600
Non Trustees post, stat & phone	217	-	217	174	-	174
Trustee travel & subsistence	1,971	-	1,971	1,099	-	1,099
Non trustee travel & subsistence	2,835	-	2,835	2,704	-	2,704
Meeting expenses - hall hire etc	1,753	-	1,753	2,009	-	2,009
Calendars	1,692	-	1,692	1,980	-	1,980
Christmas cards	1,561	-	1,561	1,904	-	1,904
Anniversary car stickers	-	-	-	705	-	705
Anniversary book	644	-	644	1,798	-	1,798
Anniversary book P&P	434	-	434	1,313	-	1,313
Satellite phone	1,075	-	1,075	1,307	-	1,307
Members bulletin	870	-	870	-	-	-
Health and Safety	1,156	-	1,156	1,132	-	1,132
Standards group	28	-	28	22	-	22
Form review group	-	-	-	380	-	380
Insurance	1,062	-	1,062	1,174	-	1,174
Donations to other charities	350	-	350	600	-	600
Annual report	2,210	-	2,210	1,615	-	1,615
Affiliation fees	100	-	100	55	-	55
Election expenses	-	-	-	4,050	-	4,050
Finance & members administration	13,093	-	13,093	12,937	-	12,937
Auditors' fees	2,322	-	2,322	2,262	-	2,262
Depreciation	2,880	-	2,880	2,712	-	2,712
Loss on disposal of fixed assets	2	-	2	-	-	-
	<u>120,050</u>	<u>3,087</u>	<u>123,137</u>	<u>105,124</u>	<u>3,961</u>	<u>109,085</u>
<b>Total expenditure</b>	<u>129,793</u>	<u>3,087</u>	<u>132,880</u>	<u>114,802</u>	<u>3,961</u>	<u>118,763</u>
<b>SURPLUS/(DEFICIT)</b>	<u>24,693</u>	<u>(238)</u>	<u>24,455</u>	<u>24,107</u>	<u>182</u>	<u>24,289</u>

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

15 Bothy maintenance costs

	2016	2015
	£	£
<b>Bothies where expenditure is over £400</b>		
<b>North Highlands</b>		
Glencoul	-	1,506
Strabeg	-	873
Strathchailleach	567	-
<b>North West Highlands and Islands</b>		
Camasunary	2,455	5,443
Craig	-	2,715
Lookout	-	630
<b>Western Highlands and Islands</b>		
Glenpean	-	592
Guirdil	3,411	-
Invermallie	1,687	431
Kinbreak	-	1,662
<b>South West Highlands and Islands</b>		
Cadderlie	567	-
Glengarrisdale	721	-
Rowchoish	804	-
Tomsleibhe	6,181	-
<b>Central Highlands</b>		
Gorton	1,343	-
Luib Chonnal	850	604
<b>Eastern Highlands</b>		
Callater Stable	456	1,164
Corrour	941	-
Faindouran	-	5,899
Tarf Hotel	1,887	1,814
<b>Southern Scotland</b>		
Brattleburn	-	628
Burleywhag	5,206	412
Greensykes	2,104	-
Over Phawhope	9,272	-
<b>Northern England and Borders</b>		
Cross Fell	-	1,104
Flittingford	3,586	-
Mosedale Cottage	756	-
Warnscale Head	1,584	-
<b>Wales</b>		
Cae Amos	3,634	5,541
Dulyn	1,705	-
Moel Prysgau	478	-
<b>Other bothies where expenditure is under £400 - total</b>	14,934	12,977
	<u>65,129</u>	<u>43,995</u>