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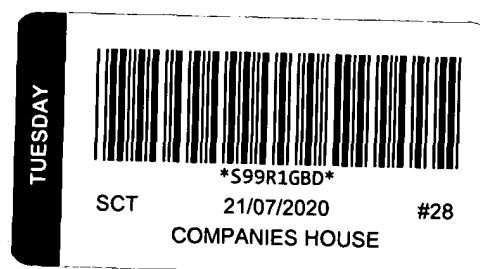
Mountain Bothies Association

(A company limited by guarantee)



Annual Report

Trustees Report and Financial Statements
for the year ending 31 December 2019



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

**MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
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MOUNTAIN BOTHIES ASSOCIATION
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TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees are pleased to present their annual trustees report together with the financial statements of the charity for the year ending 31 December 2019 which are also prepared to meet the requirements for a trustees 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 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 Reposting Standard applicable in the UK and Republic of Ireland (FRS 102).

Chairman's Report

The Association has had another very positive year in 2019. A significant amount of bothy maintenance work has been undertaken and in each case the landowners have been very supportive in allowing their buildings to be restored and put to good use. I should like to record our thanks to all the owners of our bothies.

The MBA is a volunteer-run organisation and large numbers of our Members 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, nearly 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

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

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- 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 2019

The election results were announced at the Annual General Meeting, which was held in the Albert Hall, Ballater in October 2019. Simon Birch continues to serve as Chairman until the AGM in 2020. John Arnott and Piers Coutts were elected as trustees for three years until the AGM in 2022.

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 105 open bothies together with 2 mountain refuges. 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.

Communication with our volunteers and the public

Interest in the Association and in the bothies that we maintain continues to grow. Our website remains the main source of information and also provides a platform whereby members, media and the public can contact us with specific queries. They do so in ever increasing numbers, we received almost 1,000 requests for information during 2019 via the website alone. The website is backed up by our Facebook group which at the end of the year had almost 13,000 subscribers.

All of our communications work is undertaken by volunteers and we would incur considerable additional costs were it not for their efforts. We therefore wish to again place on record our grateful thanks to all of those whose work saves us these costs and thus permits more of our funds to be used for actual maintenance of bothies.

As well as looking after the website and social media platforms, the communications team are responsible for media relations, preparation and distribution of the members' quarterly Newsletter and the Annual Report and Review, managing the on-line shop including the preparation and distribution of our Christmas cards and calendar, and the preparation of information material for visitors to bothies. In response to a request from our Southern Scotland Area, we made some amendments to and reissued a leaflet about Responsible Use of Bothies for use in conjunction with their Bothy Watch initiative.

As a result of the Review of Governance referred to elsewhere, communications activities were put on a more formal basis with the creation of a dedicated Communications Group. The Group's first task was to prepare an Action Plan which was completed by the end of the year and published in the member area of the website along with the Group's Terms of Reference and note of membership.

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Overview of maintenance achievements

This year has seen a very substantial and varied range of maintenance being undertaken by our volunteers - it is certainly very impressive to look at the amount of work and time given in renovating and maintaining our Bothies.

Wales has taken on a new dimension this year where the volunteers have gone the extra mile in not only maintaining MBA bothies but have spent time and effort in helping a local farmer reroof his barn as a thank you for letting us take on a new Bothy on his land. This is something we have not done before but developing the relationships between the Association and the owners is essential to our success in the future.

As mentioned earlier we have had a varied year in what we have achieved and Northern England has been quietly beavering away with just getting on with keeping the area clean and tidy. They had a small problem when the Area Organiser was unavailable but thanks to David Metcalfe for stepping in and holding the reins.

In Southern Scotland, Over Phawhope has been treated to a new roof to the rear of the byre and new hardwood windows. We also saw the retirement of Peter King from the role of Area Organiser having given us excellent service over the past six years, with Kenny Young taking over. Peter has not left us completely but has been the driving force in establishing the new Bothy Watch scheme with the Forestry, Police and other stake holders in Southern Scotland.

In the Eastern Highlands, Shielin of Mark has had the roof insulated, been wood lined and given new bunks as well as the ditches being re dug. The painting of Ryvoan was helped along by one of our youngest volunteers – Finlay Campbell aged seven; they start them young in the East! Work on the Red House started late in the year with the digging of the foundations for the toilet block and we are looking forward to much more activity in 2020.

The collective work by Peter Rowell and Jim Ross on the Leacraithnaich project is exemplary with 32 actual work days by up to 56 volunteers giving a total of 385 days of work. We also received endless help from the estate with transport and storage.

Central with only ten Bothies have seen a general tidying up. We must remember that not all bothies require large work parties, keeping them clean and tidy is important too.

Out in the wilds on the Island of Rum, a small team faced all that the elements that the Atlantic Ocean could throw at them to complete the reroofing of Guirdil. This took three years and four work parties to complete. One work party was spent hibernating within the bothy because of the gales. By sheer determination and commitment, John Tweddle and his small team of volunteers succeeded in this project and all credit is due to them.

Elsewhere in Western Highlands, Glenpean bothy has been transferred from the "Bothy Trust" into our ownership, making this the second bothy which the MBA actually owns.

We have new young blood in the form of a new MO at Maol Bhuidhe, one of our more remote Bothies. Jamie Johnson refurbished the internals of the bothy, fitting new sleeping platforms, lighting the interior by introducing new light tunnels giving the whole a new and revived look. All this would not have been possible without the help of the estate in the logistics of getting materials on to site.

In the North, Glencoul has had an internal facelift and a big thank-you is owed to that estate for getting the materials in to the bothy.

October saw the introduction of the new Articles, which has been welcomed by the Area Organisers as it allows them to concentrate on the business to hand which is bothy maintenance. They have formed a new group called the Renovation and Maintenance Group which does exactly what it says on the tin. Included within the group are professionals giving advice on Health and Safety, Design and Construction Methods, Welfare and not least the Environment. This is all relatively new but essential if we are to move forward.

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Financial review 2019

Overview: Following last year's deficit of about £18,000, we ended 2019 with a surplus of almost £67,000. This was a very pleasing result. Most encouraging of all was the amount spent on bothy maintenance which, at over £128,000, was once again the highest level ever achieved. This beat last year's figure of £108,000 (which was also at the time a record) by a considerable margin.

Income: Total income in 2019 was £247,548 compared to £153,050 in 2018; this was an extraordinary increase, and was almost exactly double the income we had budgeted for the year. Income from subscriptions (£76,632) was up £841 on 2018, unrestricted donations by members fell by £878 compared to 2018, while those from non-members rose by £2,635. Income from sales fell by £983: calendar sales fell by £455, and sales of the Anniversary Book were down by £690 on 2018 as there were no more copies left to sell, however sales of leisurewear were up by £344. The unpredictable elements in our income are always large restricted donations and legacies; together these totalled £113,700 in 2019 compared to £23,655 the previous year.

Expenditure: Total spending in 2019 was £180,803, over £9,000 higher than last year. Fundraising expenditure – the cost of cards, calendars and other items for sale – was down over £2,000 on last year at £2,980. Spending on Member Services at £35,603 was largely the same as in 2018. Governance costs fell back sharply to £13,830; the 2018 figure of £22,003 had been increased by the one-off costs of the review of the governance which was undertaken largely during that year. However the best news was the amount spent on Bothy Maintenance. This is a key indicator of how well we are fulfilling our core objective, and at £128,390 (2018 £108,490 and 2017 £79,502) this was once again the highest total ever. The proportion of planned project spending actually achieved at 77% (2018 64%) was also a record.

All this work 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 more than double the amount "spent" on maintaining bothies.

Reserves Policy: The total funds and net assets at 31 December 2019 were £374,788 (2018 £308,043). Of this sum, about £23,500 is in fixed assets (including the website), £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 £67,000 is in funds whose use is restricted in some way. Thus about £184,000 is available to be spent on general maintenance and other costs; this would cover the Association's operations for a number of years even if we ceased to receive income from external gifts and legacies. It is also significant that the 2020 budget has continued the trend of the last few years and we are planning once again to spend a record amount (this time nearly £269,000) on work on Bothies. This underlines the desire by Trustees to maintain the focus on the MBA's core purpose.

Investment Policy

Trustee's policy is to hold 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.

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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 buildings 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 Forestry England 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 of Trustees is also to determine the direction and scope of the organisation over the longer term. We have undertaken a comprehensive review of our governance and this led to a proposal for the complete renewal of our Articles of Association. These were adopted by the Association at a Special Meeting which followed the AGM in October 2019. We will continue to keep our governance arrangements under review in future years.

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). Trustees are all volunteers and are paid up Members of the MBA.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the year. In preparing those statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Acts 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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

From 12th October 2019 the governing documents are the Articles of Association which replaced the previous 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.

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The Organisational Structure of the Association

The Trustees of the Association are elected by the members. The Chairman is co-opted as a Trustee (if not directly elected 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. The approval of new projects and appointment of Maintenance Organisers was delegated to the Management Committee, which consisted of volunteer officers of the Association together with elected members and delegates from the Maintenance Areas. In October, following the adoption of the new Articles at the Special General Meeting, Trustees voted to abolish the Management Committee, replacing it with three new sub groups each with defined Terms of Reference and delegated powers. These are the Renovation & Maintenance, Communications and Members & Volunteers Groups.

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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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 2019:

John Arnott – from 12 October 2019

Simon Birch

Piers Coutts

Ian Furlong

Ian Hunter

Peter King – until 12 October 2019

David Moorat

Neil Reid

Richard Spencer – until 12 October 2019

Alastair Wilson – from 18 December 2019

Major office bearers

The following have held office since 1 January 2019:

Chairman Simon Birch

Company Secretary..... Richard Spencer

Director of Projects/Operations Manager..... 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

During 2019 there have been only eight Trustees, with only seven from the AGM in October 2019. At their meeting on 30 November 2019 Trustees agreed to co-opt Alastair Wilson as a trustee, his term of office running to the AGM in October 2020.

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 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'.

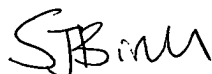
Trustees are also directed to our website as an important source of information. In addition, newly appointed Trustees are provided with such personal guidance as may be appropriate, taking into account the individual's service and experience within the Association, by the Chairman, Company Secretary 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 21 March 2020



Simon Birch
(Chairman)

MOUNTAIN BOTHIES ASSOCIATION (A COMPANY LIMITED BY GUARANTEE)

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

We have audited the financial statements of Mountain Bothies Association for the year ended 31st December 2019 which comprise the Statement of Financial Activities and the Income and Expenditure Account, the Balance Sheet, Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019, and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material

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misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters 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' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate and proper accounting records have not been kept, 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 directors' 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

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

includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.


As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

Use of our report

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 Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.


.....
Helen Holmes BSc FCA (Senior Statutory Auditor)
For and on behalf of Stables Thompson & Briscoe, Statutory Auditor
Lowther House, Lowther Street, Kendal 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 2019

		Unrestricted Funds 2019	Restricted Funds 2019	Total Funds 2019	Unrestricted Funds 2018	Restricted Funds 2018	Total funds 2018
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies							
Membership fees and donations		86,157	-	86,157	86,194	-	86,194
Tax recovered on Gift Aid donations		14,164	2,025	16,189	13,242	1,250	14,492
Donations and gifts		51,623	83,001	134,624	34,683	7,260	41,943
Charitable activities		6,992	-	6,992	7,973	-	7,719
Investments							
Bank Interest		3,417	142	3,559	2,302	125	2,427
Other Interest		27	-	27	21	-	21
Total income	17	162,380	85,168	247,548	144,415	8,635	153,050
Expenditure on:							
Raising funds		12,482	-	12,482	10,825	-	10,825
Charitable activities		120,822	47,499	168,321	152,399	8,215	160,614
Total expenditure	17	133,304	47,499	180,803	163,224	8,215	171,439
Net income/(expenditure)		29,076	37,669	66,745	(18,809)	420	(18,389)
Transfers between funds		(1,261)	1,261	-	-	-	-
Net movement in funds		27,815	38,930	66,745	(18,809)	420	(18,389)
Reconciliation of funds:							
Total funds brought forward		280,259	27,784	308,043	299,068	27,364	326,432
Total funds carried forward		308,074	66,714	374,788	280,259	27,784	308,043

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 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
Fixed assets							
Intangible assets	6	9,806	-	9,806	15,506	-	15,506
Tangible assets	7	13,746	-	13,746	8,811	-	8,811
		<u>23,552</u>	<u>-</u>	<u>23,552</u>	<u>24,317</u>	<u>-</u>	<u>24,317</u>
Current assets							
Stocks		2,193	-	2,193	-	-	-
Debtors	8	21,646	2,025	23,671	18,340	1,250	19,590
Investments – fixed term bank deposit	9	249,426	64,689	314,115	191,785	-	191,785
Cash at bank and in hand		20,796	-	20,796	54,798	26,534	81,332
		<u>294,061</u>	<u>66,714</u>	<u>360,775</u>	<u>264,923</u>	<u>27,784</u>	<u>292,707</u>
Liabilities							
Creditors: amounts falling due within one year	10	(9,539)	-	(9,539)	(8,981)	-	(8,981)
		<u>284,522</u>	<u>66,714</u>	<u>351,236</u>	<u>255,942</u>	<u>27,784</u>	<u>283,726</u>
Net current assets							
		<u>284,522</u>	<u>66,714</u>	<u>351,236</u>	<u>255,942</u>	<u>27,784</u>	<u>283,726</u>
Total assets less current liabilities		<u>308,074</u>	<u>66,714</u>	<u>374,788</u>	<u>280,259</u>	<u>27,784</u>	<u>308,043</u>
		<u>308,074</u>	<u>66,714</u>	<u>374,788</u>	<u>280,259</u>	<u>27,784</u>	<u>308,043</u>
Members' funds	5	<u>308,074</u>	<u>66,714</u>	<u>374,788</u>	<u>280,259</u>	<u>27,784</u>	<u>308,043</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 21 March 2020



S Birch (Chairman)



P Coutts (Treasurer)

Company Registration No. SC191425 (Scotland)

**MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 2019) - (Charities SORP (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties that would lead them to question the Charity's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the entity and the amounts reported are rounded to the nearest £.

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. The website was completed in August 2017 and is being amortised on a straight line basis over its useful economic life of 4 years.

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
---------------------------------------	--

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.

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

1.6 Investments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.7 Stock

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

2 Expenditure

2019

2018

£

£

Expenditure includes:

Amortisation of intangible assets

5,700

5,292

Depreciation of tangible assets

3,021

3,286

(Gain)/Loss on disposal of tangible assets

1

(47)

Bothy rent - operating lease rentals

120

120

Trustees expenses - paid to 6 trustees (2018: 7) for travel, subsistence, post, stationery and telephone

2,908

3,327

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. (2018 nil)

3 Trustee and office bearer expenses

2019

2018

£

£

Chairman

1,204

1,030

Director of projects

411

563

General secretary

100

-

Treasurer

584

592

Company secretary

-

-

Other trustees

1,020

1,257

3,319

3,442

During the year a total of £165 (2018: £190) 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.

4 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 2019

5 Restricted funds

	Balance at 1 January 2019	Income	Expenditure	Transfers	Balance at 31 December 2019
	£	£	£	£	£
1 Andrew Jenson Memorial	527	28	136	-	419
2 Nicholas Randall	617	3	61	-	559
3 Pennine Way Association	94	1	95	-	-
4 Simon Adaway	4,053	21	2,997	-	1,077
5 Susan Hawkins	919	5	22	-	902
6 Kay Harman	69	-	8	-	61
7 Jim Curtis Fund	20,089	101	20,190	-	-
8 Alan Brook	522	3	36	-	489
9 Bayfield Charitable Trust	894	5	-	-	899
11 John Goodall	-	15,000	-	-	15,000
12 Tim Elliot	-	500	500	-	-
13 Dr Walter Cockle	-	450	-	-	450
14 Roy Dyckhoff Memorial Collection	-	739	142	1,261	1,858
15 Colin Mackenzie	-	25,000	-	-	25,000
16 Emma Devlin	-	10,000	-	-	10,000
17 Gavin Scott	-	10,000	-	-	10,000
18 The Bothy Trust	-	1,813	1,813	-	-
19 Roger Everard	-	1,500	1,500	-	-
20 Elizabeth Anderson	-	20,000	20,000	-	-
	<u>27,784</u>	<u>85,169</u>	<u>47,500</u>	<u>1,261</u>	<u>66,714</u>

	Balance at 1 January 2018	Income	Expenditure	Transfers	Balance at 31 December 2018
	£	£	£	£	£
1 Andrew Jenson Memorial	500	27	-	-	527
2 Nicholas Randall	790	4	177	-	617
3 Pennine Way Association	90	4	-	-	94
4 Simon Adaway	5,000	22	969	-	4,053
5 Susan Hawkins	915	4	-	-	919
6 Kay Harman	69	-	-	-	69
7 Jim Curtis Fund	20,000	89	-	-	20,089
8 Alan Brook	-	6,250	5,728	-	522
9 Bayfield Charitable Trust	-	1,000	106	-	894
10 Scott McGhee	-	1,235	1,235	-	-
	<u>27,364</u>	<u>8,635</u>	<u>8,215</u>	<u>-</u>	<u>27,784</u>

**MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019**

5 Restricted funds

(Continued)

The nature and purpose of these funds is as follows:

- 1 Andrew Jenson Memorial Fund - For the upkeep of Gameshope Bothy, failing which the upkeep of other bothies. 2019 allocation, £136 (2018 allocation, £nil).
- 2 Nicholas Randall - Gleann Dubh-Lighe. To be spent on bothy maintenance subject to consultation with the donors. 2019 allocation, £61 (2018 allocation, £177).
- 3 Pennine Way Association - Donated for use at Greg's Hut - New floor in Blacksmith's Shop. 2019 allocation, £95 (2018 allocation - £nil).
- 4 Simon Adaway - Donated in memory of the late Hugh Smith for use at The Red House Bothy. 2019 allocation, £2,997 (2018 allocation, £969).
- 5 Susan Hawkins - Donated in memory of the late Brian Hawkins for the upkeep of Callater Stables Bothy. 2019 allocation, £22 (2018 allocation, £nil).
- 6 Kay Harman - Donated for the upkeep of Uags bothy. 2019 allocation, £8 (2018 allocation, £nil).
- 7 Jim Curtis Fund - To be spent on specific projects and can be spread over a few years. Allocated to Shielin of Mark £6,439, Will's Bothy £7,748, Over Phawhope £5,620 and Dryfehead £383. 2019 allocation, £20,190 (2018 allocation, £nil).
- 8 Alan Brook - Donated for the repair of Garbh Coire Refuge Bothy. 2019 allocation, £36 (2018 allocation, £5,728).
- 9 Bayfield Charitable Trust - Donated to assist with restoration work in the Moray region. Allocated to Faindouran Bothy. 2019 allocation, £nil (2018 allocation, £106).
- 10 Scott McGhee - Donated in memory of Barry for the installation of a new stove at Ryvoan Bothy. 2019 allocation, £nil (2018 allocation, £1,235).
- 11 John Goodall - Donated for the restoration of the Red House Bothy. 2019 allocation, £nil (2018 allocation, £nil).
- 12 Tim Elliot - Donated to maintain bothies in Sutherland. 2019 allocation, £500 (2018 allocation, £nil).
- 13 Dr Walter Cockle - Donated in memory of the late Walter Eric Harold Cockle for use at the Essan Bothy. 2019 allocation, £nil (2018 allocation, £nil).
- 14 Roy Dyckhoff Memorial Fund - To be spend on bothies in the Knoydart Area. 2019 allocation, £142 (2018 allocation, £nil).
- 15 Colin MacKenzie - Donated in memory of the late Colin MacKenzie for use at The Red House Bothy. 2019 allocation, £nil (2018 allocation, £nil).
- 16 Emma Devlin - Donated in memory of the late Simon Heginbotham for use at the Culra Bothy. 2019 allocation, £nil (2018 allocation, £nil).
- 17 Gavin Scott - Donated in memory of the late Alex Scott for use at the The Red House Bothy. 2019 allocation, £nil (2018 allocation, £nil).
- 18 The Bothy Trust - To be spent on 'bothy renovation, improvement and/or maintenance'. Allocated to Leacraithnaich. 2019 allocation, £1,812 (2018 allocation, £nil).
- 19 Roger Everard - To be spent on bothy maintenance. 2019 allocation, £1,500 (2018 allocation, £nil).
- 20 Estate of Elizabeth Anderson - to be used for The Lookout bothy on Skye. 2019 allocation, £20,000 (2018 allocation, £nil).

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

6 Intangible fixed assets

	Computer software 2019 £	Computer software 2018 £
Cost		
At 1 January 2019	22,800	19,632
Additions	-	3,168
At 31 December 2019	22,800	22,800
Amortisation		
At 1 January 2019	7,294	2,002
Charge for the year	5,700	5,292
At 31 December 2019	12,994	7,294
Net book value		
At 31 December 2019	9,806	15,506
At 31 December 2018	15,506	17,630

7 Tangible fixed assets

	Land and buildings 2019 £	Bothy maintenance plant and equipment 2019 £	Total 2019 £	Land and buildings 2018 £	Bothy maintenance plant and equipment 2018 £	Total 2018 £
Cost						
At 1 January 2019	3,040	37,246	40,286	3,040	34,371	37,411
Additions	3,929	4,028	7,957	-	2,965	2,965
Disposals	-	(150)	(150)	-	(90)	(90)
At 31 December 2019	6,969	41,124	48,093	3,040	37,246	40,286
Depreciation						
At 1 January 2019	-	31,475	31,475	-	28,279	28,279
On disposals	-	(149)	(149)	-	(90)	(90)
Charge for the year	-	3,021	3,021	-	3,286	3,286
At 31 December 2019	-	34,347	34,347	-	31,475	31,475
Net book value						
At 31 December 2019	6,969	6,777	13,746	3,040	5,771	8,811
At 31 December 2018	3,040	5,771	8,811	3,040	6,092	9,132

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

8 Debtors	2019	2018
	£	£
Trade debtors	5,573	4,335
Other taxes - Gift aid	16,189	14,232
Prepayments	1,909	1,023
	<u>23,671</u>	<u>19,590</u>

9 Current asset investments	2019	2018
	£	£
Fixed term bank deposit	<u>314,115</u>	<u>191,785</u>

10 Creditors: amounts falling due within one year	2019	2018
	£	£
Trade creditors	4,503	4,447
Income in advance - subscription renewals	600	-
Accruals	4,436	4,534
	<u>9,539</u>	<u>8,981</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.

12 Donated goods and services

Mountain Bothies Association benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Association.

No donated equipment to Mountain Bothies Association was sold in the year. (2018 - £130)

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

13 Bothy maintenance costs

	2019	2018
	£	£
Bothies where expenditure is over £400		
North Highlands		
Glencoul	1,104	-
Glendhu	-	1,029
Knockdamp	964	-
Strabeg	827	-
Suileag	472	-
North West Highlands and Islands		
Bearnais	624	422
Coire Fionnaraich	732	3,293
Craig	-	3,906
Lookout	23,194	-
Maol Bhuidhe	1,688	814
Uisinis	809	-
Western Highlands and Islands		
A'Chuil	-	3,126
Glenpean	-	1,356
Invermallie	968	1,079
Kibreak	1,717	-
Oban	-	1,744
Suardalan	-	2,263
South West Highlands and Islands		
Abyssinia	665	3,689
Cadderlie	437	-
Cruib	462	-
Glengarrisdale	-	483
Leacraithnaich	7,454	1,417
Mark Cottage	555	-
Resourie	1,684	-
Rowchoish	-	529
Central Highlands		
Glenbuck	619	-
Loch Chiarain	-	2,010
Luib Chonnal	-	2,105
Meanach	673	-
Eastern Highlands		
Corrour	603	7,677
Garbh Coire Refuge	-	5,728
Hutchison Memorial Hut	-	445
Red House	2,997	969
Ryvoan	-	2,147
Shielin of Mark	6,439	-
Tarf Hotel	984	411

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

13 Bothy maintenance costs

(Continued)

Southern Scotland		
Dryfehead	1,991	1,064
Gameshope	-	3,024
Greensykes	1,386	1,800
Over Phawhope	5,620	-
Tunskeen	-	1,671
White Laggan	1,588	630
Will's Bothy	7,748	3,216
Northern England and Borders		
Dubs Hut	869	1,335
Lingy Hut	806	903
Mosedale Cottage	748	1,490
Spithope	-	583
Wales		
Cae Amos	899	-
Dulyn	-	2,535
Grwyne Fawr	-	1,457
Nant Syddion	487	-
Other bothies		
where expenditure is under £400 - total	19,712	19,404
	98,525	85,754

14 Allocation of costs

	Raising funds	Charitable activities	Total	Raising funds	Charitable activities	Total
	2019	2019	2019	2018	2018	2018
	£	£	£		£	£
Finance and members administration	8,496	14,083	22,579	8,251	13,694	21,945
Website costs and amortisation	615	5,532	6,147	693	6,235	6,928

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 relevant usage.

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

17 Detailed statement of financial activities

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
Income from:						
Donations and legacies						
Member annual subscriptions	74,889	-	74,889	74,468	-	74,468
Vouchers for member subscriptions	1,743	-	1,743	1,323	-	1,323
Members donations	9,525	-	9,525	10,403	-	10,403
Tax recovered on Gift Aid donations	14,164	2,025	16,189	13,242	1,250	14,492
Donations and gifts	51,623	83,001	134,624	34,553	7,260	41,813
	<u>151,944</u>	<u>85,026</u>	<u>236,970</u>	<u>135,369</u>	<u>7,260</u>	<u>142,629</u>
Charitable activities						
Calendars	2,996	-	2,996	3,451	-	3,451
Christmas cards	2,812	-	2,812	2,875	-	2,875
Leisurewear and badges	663	-	663	319	-	319
Car stickers and coasters	372	-	372	344	-	344
Notebooks	109	-	109	254	-	254
Anniversary book	40	-	40	730	-	730
	<u>6,992</u>	<u>-</u>	<u>6,992</u>	<u>7,973</u>	<u>-</u>	<u>7,973</u>
Investments						
Bank interest	3,417	142	3,559	2,302	125	2,427
Other interest	27	-	27	21	-	21
	<u>3,444</u>	<u>142</u>	<u>3,586</u>	<u>2,323</u>	<u>125</u>	<u>2,448</u>
Total Income	<u>162,380</u>	<u>85,168</u>	<u>247,548</u>	<u>145,665</u>	<u>7,385</u>	<u>153,050</u>
Expenditure on:						
Raising funds						
Finance & members administration	8,496	-	8,496	8,251	-	8,251
Bank and paypal charges	1,322	-	1,322	1,256	-	1,256
Direct debit bureau	2,049	-	2,049	625	-	625
Website costs	45	-	45	164	-	164
Amortisation	570	-	570	529	-	529
	<u>12,482</u>	<u>-</u>	<u>12,482</u>	<u>10,825</u>	<u>-</u>	<u>10,825</u>

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2019

17 Detailed statement of financial activities

(Continued)

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
Charitable activities						
Bothy maintenance & area meetings	51,026	47,499	98,525	77,539	8,215	85,754
Bothy rent	120	-	120	120	-	120
Bothy notices	2,055	-	2,055	1,015	-	1,015
Newsletters	7,553	-	7,553	9,031	-	9,031
Members handbook	1,015	-	1,015	-	-	-
Other publications	384	-	384	136	-	136
Distribution costs	9,020	-	9,020	10,165	-	10,165
Exhibitions	20	-	20	-	-	-
Website costs	402	-	402	1,472	-	1,472
Trustee post, stat & phone	354	-	354	409	-	409
Non Trustee post, stat & phone	-	-	-	23	-	23
Trustee travel & subsistence	2,242	-	2,242	2,426	-	2,426
Non trustee travel & subsistence	1,565	-	1,565	2,101	-	2,101
Meeting expenses - hall hire etc	1,453	-	1,453	1,828	-	1,828
Calendars	1,704	-	1,704	1,837	-	1,837
Christmas cards	580	-	580	1,847	-	1,847
Car stickers and coasters	114	-	114	73	-	73
Leisurewear and badges	263	-	263	204	-	204
Notebooks	(84)	-	(84)	270	-	270
Anniversary book and P&P	-	-	-	322	-	322
Satellite phone	1,736	-	1,736	1,737	-	1,737
Health and Safety	1,735	-	1,735	1,840	-	1,840
Insurance	1,201	-	1,201	1,091	-	1,091
Donations to other charities	5,913	-	5,913	-	-	-
Annual report	1,790	-	1,790	2,242	-	2,242
Affiliation fees	30	-	30	55	-	55
Legal and professional fees	(780)	-	(780)	2,563	-	2,563
Professional fees for review of governance	4,680	-	4,680	7,933	-	7,933
Finance & members admin	14,083	-	14,083	13,694	-	13,694
Auditors' fees	2,496	-	2,496	2,424	-	2,424
Depreciation	3,021	-	3,021	3,286	-	3,286
Amortisation	5,130	-	5,130	4,763	-	4,763
(Gain)/Loss on disposal of fixed assets	1	-	1	(47)	-	(47)
	<u>120,822</u>	<u>47,499</u>	<u>168,321</u>	<u>152,399</u>	<u>8,215</u>	<u>160,614</u>
Total expenditure	133,304	47,499	180,803	163,224	8,215	171,439
Net income/(expenditure)	29,076	37,669	66,745	(18,809)	420	(18,389)
Transfers	(1,261)	1,261	-	-	-	-
Net movement in funds	27,815	38,930	66,745	(18,809)	420	(18,389)