

Mountain Bothies Association

(A company limited by guarantee)



Annual Report

Trustees Report and Financial Statements
for the year ending 31 December 2020



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

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MOUNTAIN BOTHIES ASSOCIATION

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TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees are pleased to present their annual trustees report together with the consolidated financial statements of the charity for the year ending 31 December 2020 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 Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Chairman's Report

The Association has had a challenging year with the onset of the pandemic. An early decision was made to close all bothies and it has not been possible to undertake very much bothy maintenance work. However, income has continued to flow and the Association has resources to catch up with maintenance work once conditions allow. Membership numbers have been maintained despite the closure of bothies.

As is always the case, landowners have been very supportive in dealing with the challenges of the past year. 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 planning for future working parties and in running the Association. Finances continue to be healthy.

Simon Birch
Chairman

Our Purpose - 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

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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 2020

The election results were announced at the Annual General Meeting, which was held online in October 2020. Simon Birch continues to serve as Chairman until the AGM in 2023. Simon Birch, Jamie Johnston and Neil Reid were elected as trustees for three years until the AGM in 2023. Alastair Wilson was elected as trustee for two years and Ian Hunter for one year.

2020 was the first year that the Association had an online nomination and election process for trustees. There was also the opportunity to vote by proxy using the online platform. This led to a five-fold increase in voting. The AGM was conducted online and attracted a larger than usual attendance – almost double the usual number! These were undoubted successes in a challenging year and helped the Association to deliver a very good level of governance.

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 102 open bothies together with 2 mountain refuges. In addition, one bothy is closed due to asbestos (Culra) and Red House is in the process of being renovated prior to being available for use. 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

We acted quickly at the onset of Covid related restrictions to advise our members and through the media, the general public, that the bothies that we maintain should not be used except in an emergency. This was because precautions such as social distancing, regular sanitising and wearing of face coverings might not be practised by some visitors which would put other people at risk. We kept the situation under regular review in the light of government guidance and our intention is to make the bothies available for use again subject to appropriate precautions as soon as it is safe to do so. At the end of 2020, it was still unclear when that might be.

Communication with members continued through our quarterly Newsletter, updates to our website, and via our extremely popular Facebook group which by the end of the year had almost 17,000 subscribers. Although members could not visit bothies, the MBA obviously remained very much in their minds as purchases of branded merchandise through our on-line shop continued to grow. Our stock of Christmas cards and calendars sold out and new items introduced during the year proved extremely popular.

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During the year, we were approached by a representative of a group in Slovakia who are starting to restore old buildings for use as bothies. Following discussions, we agreed a declaration of cooperation and intend to build on this initial contact once bothies reopen.

Overview of maintenance achievements

Maintenance work has inevitably been restricted due to Covid 19, although the year began with work on several major projects:

The School House was treated to new windows, much preparation was done for the reroofing at Dibidil with materials flown to the bothy prior to restrictions on low flying being imposed for the safety of the eagles. The roof at Leysburnfoot was redone under the watchful eye of an ecologist looking after the interest of the resident bats. Work at the Red House continued in small bite size chunks, first the foundations for the new toilets were laid then the work on the structure was brought together bit by bit, weather permitting until the winter brought it to a halt.

We have approved in principle a potential new project to renovate a small building known as Eiddew at Vyrnwy in Wales subject to submission of detailed plans and formal agreement with the owners. Essan suffered minor flooding following a significant breach of the riverbank upstream of the bothy. It is inevitable that such occurrences will continue and most likely become worse. The Area Team are currently investigating suitable defences for the bothy. Ollisdal has recently suffered storm damage to the roof. The extent of the damage and what might be done by way of emergency repairs to prevent further damage will be investigated once west coast weather conditions make it safe to do so.

The owners of Ben Alder Estate have agreed that the asbestos riddled Culra bothy can be demolished and a new build on site be carried out by MBA. The cost of demolition and removal of the existing structure by licenced contractor will be around £25,000 and an estimated guess at the total project cost is around £70,000.

We were sorry to lose Kenny Young as AO Southern Scotland in June but he has continued on as the MO at Brattleburn. Michael Parker, MO for Greensykes, has taken over as AO. Jinty Smart stood down as AO Western Highlands at the AGM in October. However, we had a firm offer from Jim Ross to take on the Area from September. We are pioneering a new joint AO role to help in the recruitment of area organisers and Sally Kershaw has joined forces with Jason Francis for Western Highlands & Islands. We still have a vacancy in the Northern Highlands but are thankful to John Rendall who is looking after the administration.

We were saddened by the death of two of our longstanding volunteers. David MacLeod (MO Bearnais) died as a result of an off-road cycling accident and Mark Fitton, stalwart of many work parties suffered a fatal heart attack at home.

We are introducing Operating Protocols for key aspects of our responsibilities to replace the old Standing Orders. This has required a completely new approach and format giving a step-by-step guide for the use by our volunteers to ensure consistency in the way they carry out their duties. New sections have been identified expanding the information now available, these include the new Operating Protocol "Protecting the Environment", a new Fire Safety Operating Protocol which clearly lays down who is responsible for the safety of those using our bothies. We have also been reviewing the Guidance Notes currently available on the MBA website to bring them up to date and in line with the new Operating Protocols.

Members and Volunteers Group

Within the new MBA Structure, the Members and Volunteers Group is an innovation, set up to improve member services and to support members to become active volunteers. 2020 was the Group's first year and it has undertaken the following tasks.

An encouraging letter is sent to every new member who expresses an interest in joining a work party, to let them know how to go about it. Every voluntary role has a written job description and all opportunities for volunteering are publicised in the MBA Newsletter, on the MBA Website and in the MBA Facebook Group. Work has started on the drafting of an induction pack for Trustees. Exit interviews have been introduced when any volunteer resigns with a view to identifying what the MBA does well, what is not so good and what

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might make it better. A review of the Membership Office has been undertaken with very positive results, the objective being to ensure that records are regularly backed up and that processes are clearly documented.

Financial review 2020

Overview: Following last year's surplus of about £67,000, we ended 2020 with another surplus, this time of just over £54,000. Whilst this is a positive result in one way, it is actually very disappointing. We had set a record budget for renovation and maintenance work and had intended to make this investment by reducing our level of cash reserves. Alas, the pandemic put paid to that plan, with the first lockdown coming just as the maintenance season began! As a result, we only spent £75,000 on maintenance, leaving nearly £200,000 worth of projects still to be completed.

Income: Total income in 2020 was £177,251 compared to £247,548 in 2019. Although this was lower than last year's exceptional level, it was still £52,000 more than we had budgeted. Income from subscriptions (£76,151), unrestricted donations by members (£8,942) and unrestricted gifts from non-members (£17,018) were all slightly down, but when we include gift aid (£20,003) the total was unchanged. Income from sales (£10,082) was over £3,000 higher than last year, thanks to the efforts of those running the online shop with the increased range of items on sale. The unpredictable elements in our income are always large, restricted donations and legacies; together these totalled £41,084 in 2020 compared to £113,700 the previous year.

Expenditure: Total spending in 2020 was £123,064, £57,000 down on last year. Fundraising expenditure – the cost of cards, calendars and other items for sale – was £7,726, well up on last year, reflecting the increased turnover of the online shop; net profit from the shop was £2,356. Spending on Member Services at £32,146 was £3,500 lower than last year. Governance costs fell sharply to £7,947 (2019 £13,830); this was a side effect of the pandemic, as from March onwards all meetings including the AGM moved online, and this reduced room hire and travel costs. Saddest of all was the amount spent on Bothy Maintenance, which was only £75,245 (28% of budget); this was £53,000 lower than last year and nearly £200,000 below budget. However, in the circumstances it's perhaps surprising that so much was achieved: of this amount £16,600 was preparation before lockdown began for the work at Dibidil, and £10,500 was for work on the Red House done during the summer under careful Covid-19 precautions.

Reserves Policy: Total assets net of current liabilities at 31 December 2020 were £428,975 (2019 £374,788). Of this sum, about £19,649 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 £99,000 is in funds whose use is restricted in some way. The allocations of £50,000 for major fire or storm damage and major fall in income are now accounted for as designated funds (see Note 5). Thus about £210,000 is available to be spent on general maintenance and other costs; this would cover the Association's operations for several years even if we ceased to receive income from external gifts and legacies. However, it is also significant that the 2021 budget has continued the trend of the last few years and we are planning once again to spend (lockdowns permitting) a record amount – this time nearly £378,000 – 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 one key risk for the Association at the current time. This relates to the succession planning of key posts and the potential loss of knowledge and capability. Trustees are addressing the risk by sharing critical knowledge beyond individuals, storing it more effectively, such as on shared databases, and planning on early identification of potential successors.

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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 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.

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 management of the maintenance programme, approval of new projects and appointment of Maintenance Organisers is delegated to the Renovation and Maintenance Group (RMG). There are two

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other working groups, each with defined Terms of Reference and delegated powers dealing with Communications and with Members & Volunteers.

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.

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 registered 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 2020:

John Arnott
Simon Birch
Piers Coutts
Ian Furlong
Ian Hunter
Jamie Johnston – from October 2020
David Moorat
Neil Reid
Alastair Wilson

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Major office bearers

The following have held office since 1 January 2020:

Chairman	Simon Birch
Company Secretary	Richard Spencer
Operations Manager	Roger Hammond
General Secretary	John Arnott
Treasurer	Piers Coutts

Relationships to other Bodies

The MBA is independent of all other bodies

Appointment of trustees

During much of 2020 there have been only eight Trustees, with nine Trustees from 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'.

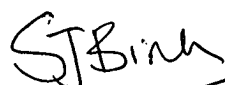
Trustees are also directed to our website as an important source of information. In addition, newly appointed Trustees are provided with such personal guidance as may be appropriate, taking into account the individual's service and experience within the Association, by the Chairman, Company Secretary 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 2021



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 2020 which comprise the Statement of Financial Activities and the Income and Expenditure Account, the Balance Sheet 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 2020, and of its incoming resources and application of resources, including 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives

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

rise to a material misstatement in the financial statements themselves. 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.

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

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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our experience and from discussions with management. We reviewed any related correspondence and records of trustee meetings to assess compliance with laws and regulations and discussed the current position with management. We ensured the audit team were alert for any indications of non-compliance throughout the audit work.

The charitable company's financial operations are managed by a firm of Chartered Accountants which reduces the risk of fraud. We assessed the firm's policies and procedures on fraud risks. No instances of actual, suspected or alleged fraud were identified by us or the firm in the year.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

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

- 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.



23/03/21

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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
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES AND
INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies							
Membership fees and donations		85,093	-	85,093	86,157	-	86,157
Tax recovered on Gift Aid donations		14,878	5,125	20,003	14,164	2,025	16,189
Donations and gifts		17,140	40,961	58,101	51,623	83,001	134,624
Charitable activities		10,082	-	10,082	6,992	-	6,992
Investments							
Bank Interest		3,264	708	3,972	3,417	142	3,559
Other Interest		-	-	-	27	-	27
Total Income	15	130,457	46,794	177,251	162,380	85,168	247,548
Expenditure on:							
Raising funds		12,348	-	12,348	12,482	-	12,482
Charitable activities		96,424	14,292	110,716	120,822	47,499	168,321
Total Expenditure	15	108,772	14,292	123,064	133,304	47,499	180,803
Net income/(expenditure)		21,685	32,502	54,187	29,076	37,669	66,745
Transfers between funds		-	-	-	(1,261)	1,261	-
Net movement in funds		21,685	32,502	54,187	27,815	38,930	66,745
Reconciliation of funds:							
Total funds brought forward		308,074	66,714	374,788	280,259	27,784	308,043
Total funds carried forward		329,759	99,216	428,975	308,074	66,714	374,788

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 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
Fixed Assets							
Intangible assets	6	4,874	-	4,874	9,806	-	9,806
Tangible assets	7	14,775	-	14,775	13,746	-	13,746
		<u>19,649</u>	<u>-</u>	<u>19,649</u>	<u>23,552</u>	<u>-</u>	<u>23,552</u>
Current Assets							
Stocks		3,921	-	3,921	2,193	-	2,193
Debtors	8	20,024	5,125	25,149	21,646	2,025	23,671
Investments - fixed term bank deposit	9	224,353	94,091	318,444	249,426	64,689	314,115
Cash at bank and in hand		69,385	-	69,385	20,796	-	20,796
		<u>317,683</u>	<u>99,216</u>	<u>416,899</u>	<u>294,061</u>	<u>66,714</u>	<u>360,775</u>
Liabilities							
Creditors: amounts falling due within one year	10	(7,573)	-	(7,573)	(9,539)	-	(9,539)
Net Current Assets		<u>310,110</u>	<u>99,216</u>	<u>409,326</u>	<u>284,522</u>	<u>66,714</u>	<u>351,236</u>
Total assets less current liabilities		<u>329,759</u>	<u>99,216</u>	<u>428,975</u>	<u>308,074</u>	<u>66,714</u>	<u>374,788</u>
Funds	5	<u>329,759</u>	<u>99,216</u>	<u>428,975</u>	<u>308,074</u>	<u>66,714</u>	<u>374,788</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 2021.



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 2020

1 Accounting Policies

1.1 Basis of preparation

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

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

The Trustees having considered the effect of Covid-19 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

Unrestricted funds consist of funds which the charity may use for its purpose at its discretion.

Designated funds are part of the unrestricted fund which are earmarked by the trustees for a particular purpose. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

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.

1.2 Income and expenditure

(a) Membership fees 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 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

Land and buildings are stated at the market value when donated to the charity as determined by the trustees plus the cost of associated professional fees and outlays. 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
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No depreciation is provided in respect of buildings, which are expected to be maintained in such a condition and the useful life if 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
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting Policies (continued)

1.6 Financial Instruments

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

	2020 £	2019 £
Expenditure includes:		
Amortisation of intangible assets	5,832	5,700
Depreciation of tangible assets	3,232	3,021
(Gain)/Loss on disposal of tangible assets	166	1
Bothy rent - operating lease rentals	120	120
Trustees expenses - paid to 4 trustees (2019: 6) for travel, subsistence, post, stationery and telephone	<u>783</u>	<u>2,908</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. (2019: nil)

3 Trustee and office bearer expenses

	2020 £	2019 £
Chairman	273	1,204
Director of projects	-	411
General secretary	-	100
Treasurer	320	584
Company secretary	-	-
Other trustees	<u>190</u>	<u>1,020</u>
	<u>783</u>	<u>3,319</u>

During the year a total of £155 (2019: £165) 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
FOR THE YEAR ENDED 31 DECEMBER 2020

5 Funds

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds:					
1 General fund	308,074	130,457	108,772	(100,000)	229,759
2 Designated - Self insurance fund	-	-	-	50,000	50,000
3 Designated - Contingency reserve	-	-	-	50,000	50,000
	308,074	130,457	108,772	-	329,759
Restricted funds:					
4 Andrew Jenson Memorial Fund	419	54	-	-	473
5 Nicholas Randall	559	6	-	-	565
7 Simon Adaway	1,077	11	1,088	-	-
8 Susan Hawkins	902	10	74	-	838
9 Kay Harman	61	1	-	-	62
11 Alan Brook	489	5	-	-	494
12 Bayfield Charitable Trust	899	10	-	-	909
13 John Goodall	15,000	159	9,472	-	5,687
15 Dr Walter Cockle	450	5	455	-	-
16 Roy Dyckhoff Memorial Collection	1,858	100	118	-	1,840
17 Colin Mackenzie	25,000	265	-	-	25,265
18 Emma Devlin	10,000	106	-	-	10,106
19 Gavin Scott	10,000	106	-	-	10,106
21 Roger Everard	-	1,500	1,500	-	-
23 Sandra McLaren	-	625	625	-	-
24 Kenny Monk Memorial Collection	-	1,031	-	-	1,031
25 Crochallan Mountaineering Club	-	500	500	-	-
26 Fiona MacKenzie	-	25,000	160	-	24,840
27 Austrian Alpine Club (UK)	-	300	300	-	-
28 National Trust for Scotland	-	17,000	-	-	17,000
	66,714	46,794	14,292	-	99,216
Total funds	374,788	177,251	123,064	-	428,975

Purpose of unrestricted funds

- The general fund is for the general purposes of the charity.
- The self insurance fund is against major fire or storm damage.
- The contingency reserve is a prudent allocation against a potential major fall in income.

The nature and purpose of restricted funds is as follows:

- Andrew Jenson Memorial Fund - For the upkeep of Gameshope bothy, failing which the upkeep of other bothies. 2020 allocation, £nil (2019 allocation, £136).
- Nicholas Randall - Gleann Dubh-Lighe. To be spent on bothy maintenance subject to consultation with the donors. 2020 allocation, £nil (2019 allocation, £61).
- Pennine Way Association - Donated for use at Greg's Hut - new floor in Blacksmith's Shop. (2019 allocation, £95).
- Simon Adaway - Donated in memory of the late Hugh Smith for use at The Red House Bothy. 2020 allocation, £1,088 (2019 allocation, £2,997).
- Susan Hawkins - Donated in memory of the late Brian Hawkins for the upkeep of Callater Stables Bothy. 2020 allocation, £74 (2019 allocation, £22).

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5 Funds (continued)

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds:					
1 General fund	280,259	162,380	133,304	(1,261)	308,074
2 Designated - Self insurance fund	-	-	-	-	-
3 Designated - Contingency reserve	-	-	-	-	-
	280,259	162,380	133,304	(1,261)	308,074
Restricted funds:					
4 Andrew Jenson Memorial Fund	527	28	136	-	419
5 Nicholas Randall	617	3	61	-	559
6 Pennine Way Association	94	1	95	-	-
7 Simon Adaway	4,053	21	2,997	-	1,077
8 Susan Hawkins	919	5	22	-	902
9 Kay Harman	69	-	8	-	61
10 Jim Curtis Fund	20,089	101	20,190	-	-
11 Alan Brook	522	3	36	-	489
12 Bayfield Charitable Trust	894	5	-	-	899
13 John Goodall	-	15,000	-	-	15,000
14 Tim Elliot	-	500	500	-	-
15 Dr Walter Cockle	-	450	-	-	450
16 Roy Dyckhoff Memorial Collection	-	739	142	1,261	1,858
17 Colin Mackenzie	-	25,000	-	-	25,000
18 Emma Devlin	-	10,000	-	-	10,000
19 Gavin Scott	-	10,000	-	-	10,000
20 The Bothy Trust	-	1,813	1,813	-	-
21 Roger Everard	-	1,500	1,500	-	-
22 Elizabeth Anderson	-	20,000	20,000	-	-
	27,784	85,169	47,500	1,261	66,714
Total funds	308,043	247,549	180,804	-	374,788

The nature and purpose of restricted funds is as follows:

- 9 Kay Harman - Donated for the upkeep of Uags Bothy. 2020 allocation, £nil (2019 allocation, £8).
- 10 Jim Curtis Fund - To be spent on specific projects and can be spread over a few years. 2020 allocation, £nil (2019 allocation, £20,190).
- 11 Alan Brook - Donated for the repair of Garbh Coire Refuge Bothy. 2020 allocation, £nil (2019 allocation, £36).
- 12 Bayfield Charitable Trust - Donated to assist with restoration work in the Moray region. Allocated to Faindouran. 2020 allocation, £nil (2019 allocation, £nil).
- 13 John Goodall - Donated for the restoration of the Red House Bothy. 2020 allocation, £9,472 (2019 allocation, £nil).
- 14 Tim Elliot - Donated to maintain bothies in Sutherland - Allocated to Strabeg. 2020 allocation, £nil (2019 allocation, £500).
- 15 Dr Walter Cockle - Donations in memory of the late Walter Eric Harold Cockle for use at the Essan Bothy. 2020 allocation, £455 (2019 allocation, £nil).
- 16 Roy Dyckhoff Memorial Collection - To be spent on bothies in the Knoydart Area. 2020 allocation, £118 (2019 allocation, £142).
- 17 Colin Mackenzie - Donated in memory of the late Colin MacKenzie for use at The Red House Bothy. (2019 allocation, £nil).

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5 Funds (continued)

The nature and purpose of restricted funds is as follows:

- 18 Emma Devlin - Donated in memory of the late Simon Heginbotham for the use at the Culra Bothy. 2020 allocation, £nil (2019 allocation, £nil).
- 19 Gavin Scott - Donated in memory of the late Alex Scott for the use at The Red House Bothy. 2020 allocation, £nil (2019 allocation, £nil).
- 20 The Bothy Trust - To be spent on 'bothy renovation, improvement and/or maintenance'. 2020 allocation, £nil (2019 allocation, £1,812).
- 21 Roger Everard - To be spent on bothy maintenance. Allocated to Dibidil. 2020 allocation, £1,500 (2019 allocation, £1,500).
- 22 Estate of Elizabeth Anderson - to be used for The Lookout bothy on Skye. (2019 allocation, £20,000).
- 23 Sandra McLaren - Donated in memory of the late John McLaren for unspecified use in Scotland. Allocated to Schoolhouse. 2020 allocation, £625 (2019 allocation, £nil).
- 24 Kenny Monk Memorial Collection - To be spent on Red House restoration. 2020 allocation, £nil (2019 allocation, £nil)
- 25 Crochallan Mountaineering Club - Donated in memory of the late Irvine Butterfield for use at Dibidil Bothy and other individual projects based in Scotland. 2020 allocation, £500 (2019 allocation, £nil).
- 26 Fiona MacKenzie - Donated in memory of her late husband Gordon for use of renovation of Glean Pean Bothy. 2020 allocation, £160 (2019 allocation, £nil).
- 27 Austrian Alpine Club (UK) - To be spent on bothy maintenance. Allocated to Schoolhouse. 2020 allocation, £300 (2019 allocation, £nil).
- 28 National Trust for Scotland - To be spent on renovations of The Red House Bothy. 2020 allocation, £nil (2019 allocation, £nil).

6 Intangible fixed assets

	Computer software 2020 £	Computer software 2019 £
Cost		
At 1 January 2020	22,800	22,800
Additions	900	-
At 31 December 2020	<u>23,700</u>	<u>22,800</u>
Amortisation		
At 1 January 2020	12,994	7,294
Charge for the year	5,832	5,700
At 31 December 2020	<u>18,826</u>	<u>12,994</u>
Net book value		
At 31 December 2020	<u>4,874</u>	<u>9,806</u>
At 31 December 2019	<u>9,806</u>	<u>15,506</u>

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7 Tangible fixed assets

	Land and buildings	Bothy maintenance plant and equipment	Total	Land and buildings	Bothy maintenance plant and equipment	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Cost/valuation						
At 1 January 2020	6,969	41,124	48,093	3,040	37,246	40,286
Additions	-	4,427	4,427	3,929	4,028	7,957
Disposals	-	(633)	(633)	-	(150)	(150)
At 31 December 2020	6,969	44,918	51,887	6,969	41,124	48,093
Depreciation						
At 1 January 2020	-	34,347	34,347	-	31,475	31,475
On disposals	-	(467)	(467)	-	(149)	(149)
Charge for the year	-	3,232	3,232	-	3,021	3,021
At 31 December 2020	-	37,112	37,112	-	34,347	34,347
Net book value						
At 31 December 2020	6,969	7,806	14,775	6,969	6,777	13,746
At 31 December 2019	6,969	6,777	13,746	3,040	5,771	8,811

8 Debtors

	2020	2019
	£	£
Trade debtors	4,477	5,573
Other taxes - gift aid	19,901	16,189
Prepayments	771	1,909
	<u>25,149</u>	<u>23,671</u>

9 Current asset investment

	2020	2019
	£	£
Fixed term bank deposit	<u>318,444</u>	<u>314,115</u>

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	2,596	4,503
Income in advance - subscription renewals	425	600
Accruals	4,552	4,436
	<u>7,573</u>	<u>9,539</u>

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11 Financial commitments

Written agreement 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. (2019: £nil)

13 Allocation of costs

	Raising funds 2020 £	Charitable activities 2020 £	Total 2020 £	Raising funds 2019 £	Charitable activities 2019 £	Total 2019 £
Finance and members admin	8,741	14,486	23,227	8,496	14,083	22,579
Website costs and amortisation	664	5,981	6,645	615	5,532	6,147

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 2020

14 Bothy maintenance costs

	2020 £	2019 £
Bothies where expenditure is over £400		
North Highlands		
Glencoul	-	1,104
Knockdamp	-	964
Schoolhouse	3,120	-
Strabeg	-	827
Suileag	-	472
North West Highlands and Islands		
Bearnaïs	-	624
Coire Fionnaraich	-	732
Lookout	-	23,194
Maol Bhuidhe	-	1,688
Uisinis	-	809
Western Highlands and Islands		
Dibidil	16,607	-
Invermallie	-	968
Kibreak	-	1,717
South West Highlands and Islands		
Abyssinia	-	665
Cadderlie	-	437
Cruib	-	462
Essan	553	-
Leacraithnaich	-	7,454
Mark Cottage	-	555
Resourie	1,409	1,684
Central Highlands		
Glenbuck	-	619
Meanach	-	673
Eastern Highlands		
Corrour	3,301	603
Red House	10,560	2,997
Shielin of Mark	-	6,439
Tarf Hotel	-	984
Southern Scotland		
Dryfehead	654	1,991
Greensykes	521	1,386
Over Phawhope	-	5,620
White Laggan	-	1,588
Will's Bothy	2,737	7,748
Northern England and Borders		
Cross Fell	2,646	-
Dubs Hut	-	869
Lingy Hut	-	806
Mosedale Cottage	1,496	748
Wales		
Cae Amos	-	899
Nant Syddion	-	487
Other bothies		
where expenditure is under £400 - total	9,001	19,712
	<u>52,605</u>	<u>98,525</u>

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15 Detailed statement of financial activities

	Unrestricted Funds 2020	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Income from:						
Donations and legacies						
Member annual subscriptions	74,632		74,632	74,889	-	74,889
Voucher for member subscriptions	1,519		1,519	1,743	-	1,743
Member donations	8,942		8,942	9,525	-	9,525
Tax recovered on Gift Aid donations	14,878	5,125	20,003	14,164	2,025	16,189
Donations and gifts	17,140	40,961	58,101	51,623	83,001	134,624
	<u>117,111</u>	<u>46,086</u>	<u>163,197</u>	<u>151,944</u>	<u>85,026</u>	<u>236,970</u>
Charitable activities						
Calendars	3,087	-	3,087	2,996	-	2,996
Christmas cards	3,212	-	3,212	2,812	-	2,812
Leisurewear, badges and keyrings	3,021	-	3,021	663	-	663
Car stickers and coasters	380	-	380	372	-	372
Notebooks	158	-	158	109	-	109
Anniversary books	-	-	-	40	-	40
Limited edition prints	224	-	224	-	-	-
	<u>10,082</u>	<u>-</u>	<u>10,082</u>	<u>6,992</u>	<u>-</u>	<u>6,992</u>
Investments						
Bank interest	3,264	708	3,972	3,417	142	3,559
Other interest	-	-	-	27	-	27
	<u>3,264</u>	<u>708</u>	<u>3,972</u>	<u>3,444</u>	<u>142</u>	<u>3,586</u>
Total income	<u>130,457</u>	<u>46,794</u>	<u>177,251</u>	<u>162,380</u>	<u>85,168</u>	<u>247,548</u>

MOUNTAIN BOTHIES ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15 Detailed statement of financial activities (continued)

	Unrestricted Funds 2020	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Expenditure on:						
Raising funds						
Finance & members administration	8,741	-	8,741	8,496	-	8,496
Bank and paypal charges	1,287	-	1,287	1,322	-	1,322
Direct debit charges	1,656	-	1,656	2,049	-	2,049
Website costs	81	-	81	45	-	45
Amortisation	583	-	583	570	-	570
	<u>12,348</u>	<u>-</u>	<u>12,348</u>	<u>12,482</u>	<u>-</u>	<u>12,482</u>
Charitable activities						
Bothy maintenance & area meetings	38,313	14,292	52,605	51,026	47,499	98,525
Bothy rent	120	-	120	120	-	120
Bothy notices	-	-	-	2,055	-	2,055
Newsletters	4,080	-	4,080	7,553	-	7,553
Members handbook	1,209	-	1,209	1,015	-	1,015
Other publications	70	-	70	384	-	384
Distribution costs	10,922	-	10,922	9,020	-	9,020
Exhibitions	-	-	-	20	-	20
Website costs	732	-	732	402	-	402
Trustee post, stat & phone	235	-	235	354	-	354
Non Trustee post, stat & phone	70	-	70	-	-	-
Trustee travel & subsistence	356	-	356	2,242	-	2,242
Non Trustee travel & subsistence	-	-	-	1,565	-	1,565
Meeting expenses - hall hire etc	491	-	491	1,453	-	1,453
Calendars	1,591	-	1,591	1,704	-	1,704
Christmas cards	1,960	-	1,960	580	-	580
Car stickers and coasters	162	-	162	114	-	114
Leisurewear, badges & keyrings	1,550	-	1,550	263	-	263
Notebooks	4	-	4	(84)	-	(84)
Anniversary book and P&P	-	-	-	-	-	-
Limited edition prints	(5)	-	(5)	-	-	-
Satellite phone	1,729	-	1,729	1,736	-	1,736
Health and Safety	1,200	-	1,200	1,735	-	1,735
Insurance	1,708	-	1,708	1,201	-	1,201
Donations to other charities	-	-	-	5,913	-	5,913
Annual report	1,718	-	1,718	1,790	-	1,790
Affiliation fees	30	-	30	30	-	30
Election expenses	2,490	-	2,490	-	-	-
Legal and professional fees	-	-	-	(780)	-	(780)
Professional fees for review of governance	-	-	-	4,680	-	4,680
Finance & members admin	14,486	-	14,486	14,083	-	14,083
Auditors' fees	2,556	-	2,556	2,496	-	2,496
Depreciation	3,232	-	3,232	3,021	-	3,021
Amortisation	5,249	-	5,249	5,130	-	5,130
(Gain) / loss on disposal of fixed assets	166	-	166	1	-	1
	<u>96,424</u>	<u>14,292</u>	<u>110,716</u>	<u>120,822</u>	<u>47,499</u>	<u>168,321</u>
Total expenditure	<u>108,772</u>	<u>14,292</u>	<u>123,064</u>	<u>133,304</u>	<u>47,499</u>	<u>180,803</u>
Net income/(expenditure)	<u>21,685</u>	<u>32,502</u>	<u>54,187</u>	<u>29,076</u>	<u>37,669</u>	<u>66,745</u>
Transfers				<u>(1,261)</u>	<u>1,261</u>	<u>-</u>
Net movement in funds	<u>21,685</u>	<u>32,502</u>	<u>54,187</u>	<u>27,815</u>	<u>38,930</u>	<u>66,745</u>