

# Mountain Bothies Association

(A company limited by guarantee)



## Annual Report

Trustees Report and Financial Statements  
for the year ending 31 December 2021

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

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# **MOUNTAIN BOTHIES ASSOCIATION**

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

### **TRUSTEES REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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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 2021 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) effective January 2019 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 2021**

The election results were announced at the Annual General Meeting, which was held online in October 2021. Simon Birch continues to serve as Chairman until the AGM in 2023. Ian Hunter, David Moorat and David Johnstone were elected as trustees for three years until the AGM in 2024.

2021 was the second 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**

Bothies remained closed for much of the year apart from emergency use and we continued to issue advice to that effect. When bothies were able to reopen, Governments were continuing to advise that everyone should remain vigilant and continue to take precautions to stop the further spread of the virus. We therefore asked bothy users to make their own risk assessment before deciding to visit and to exercise personal responsibility while they were in and around a bothy. We backed this message up with some straightforward guidelines which were published, and remain so, on our website and Facebook page and through the media.

When statutory restrictions were relaxed later in the year and work parties recommenced, we were able to return to publicising the work done by our volunteers in maintaining bothies. We issued News Releases about the reroofing of Dibidil and Ollisdal bothies.

Communication with members continued through our quarterly Newsletter, our Annual Review of activities and the increasingly popular Facebook page and with the general public through our website. In response to a suggestion from website users, we undertook a review of on-line payment options for membership fees, renewals and shop purchases. In addition to using the PayPal system, these payments can now be made directly by credit and debit card thus providing greater choice for our customers.

# **MOUNTAIN BOTHIES ASSOCIATION**

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Our online shop continued to prosper with several new items being added during the year including notecards, keyrings and car stickers.

#### **Overview of maintenance achievements**

Once again, Covid frustrated our hopes for a normal year of maintenance activity. However, with some easing of the "Covid rules" and periods of low transmission rates we were able to undertake work on 63 bothies, with 96 work parties and almost 700 volunteer days. Notable achievements include continuation of the renovation of The Red House, where the new build toilet block was virtually completed and it is now likely that this flagship project will be completed in 2022. Major roof repairs were carried at Ollisdal following storm damage and the roof of Dibidil reclad using aluminium to replace seriously salt corroded steel sheets.

The roof of Dryfehead was also renewed but using contractors owing to the lack of appropriate skills in our local volunteer workforce. This project was additionally challenging due to the presence of bats in the roof area and the need to obtain a licence from SNH specifying dates within which the work could be carried out. These are just a few examples of the considerable work undertaken, mainly by our volunteer members who are the cornerstone of our success.

Two significant and costly projects currently in the planning stages are Greg's Hut and Culra. The roof of Greg's is formed of massive sandstone slabs and their supporting timbers need to be replaced. This will require specialist equipment to handle the slabs therefore this work will be outsourced to contractors at a cost circa £100,000.

As reported last year, the existing building at Culra will require removal by specialists too due to the presence of asbestos for which the costs are now likely to be in excess of £30,000. A design for the replacement building is being prepared by a qualified MBA member and the cost of the rebuild is likely to be more than £70,000. For both these projects we will be seeking external funding. We continue to develop plans for the new bothy at Vyrnwy in Wales and are currently working with Forestry & Land Scotland on plans to renovate a ruinous property in the Inverliever Forest in Argyll.

Area Organisers (AOs) are key players in our renovation and maintenance teams and this year we have volunteers to fill several long vacant posts. We welcome Ian Furlong in North West Highlands & Islands, Alan MacDonald in Southern Scotland, Michael Stevens in Northern Highlands and Gerard Elliot in Western Highlands. Our Maintenance Organisers (MOs) are responsible for the day-to-day care of each of our 104 bothies and at the end of the year all but one of these posts had been filled.

With increasing use of bothies so the need for formal toilet provision is evident at some of our busier locations. We currently have toilets at 20 bothies the majority of which are either pit latrines or traditional septic tanks. This year an experimental "trench arch" toilet system was installed at a Southern Scotland bothy by our Sanitation Adviser, Richard Grummit, with the approval of The Scottish Environment Protection Agency and the Local Planning Authority. This is designed to be a low maintenance facility which, if successful, could point the way for toilet provision at more bothies.

We have reviewed our arrangements for carrying out Fire Risk Assessment (FRAs) and will now carry out assessments for each bothy every year. This will include identifying escape routes from rooms with fire sources (cooking areas, stoves and open fires) and ensuring that flammable wall linings on such routes are suitably treated to limit the spread of fire and smoke. Particular attention will be paid to the ability to escape from upper floor sleeping areas.

#### **Members and Volunteers Group**

The Members and Volunteers Group is now up and running as the third operational group along with the Renovation and Maintenance and Communications Groups.

The group's role is to improve members' experience and the Group has a comprehensive Work Programme with ideas for the future. The Training Officer has organised in-person First Aid Training following the lifting of covid restrictions. Trustee Training has been postponed until it can be done in person but a comprehensive and motivating Trainee Induction Pack has been created and all Groups will be contacted for their ongoing training requirements. The new members' pack and application form have also been updated.

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Using the Association's database of members, it has been possible to contact members directly for interest in vacant volunteer roles or other ad hoc requirements such as a roofer and structural engineer. For example, by contacting all members who live in Skye, joint MOs were found for all three bothies with a wider group of members who are local to Skye and Raasay, and who are willing to make regular bothy reports and rubbish collections as well as being possible work party volunteers.

Faced with vacancies for Treasurer and General Secretary in the autumn a letter describing the opportunities was emailed to all MBA members. Its success brought lots of interest leading to interviews of several candidates for each post by the Trustees and the appointment of keen new successors.

A priority is to obtain more detailed hard information about member numbers and the database will be interrogated to provide regular reports on how these figures break down into new members, renewing members or returning members. The results of the recent membership survey are now available on the MBA website and the information will be used to improve membership experience.

Work-parties are beginning to be advertised again since covid and we will work on making them more inclusive of general membership, for instance by ensuring that more work parties are advertised on the MBA website.

#### **Financial review 2021**

**Overview:** Following the enforced inactivity caused by Covid in 2020 we are pleased to report we have achieved a higher level of maintenance work in 2021. From 2020's low point of just £75,000 spent on maintenance, we have increased that to a respectable level of £150,000 in 2021. In 2021 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. However, due to the continuing Covid restrictions, we still ended the year with £200,000 worth of this planned work uncompleted, and we therefore had a small surplus of £14,056. Hopefully in 2022, post-pandemic, it will be possible to tackle the list of outstanding work.

**Income:** Total income in 2021 was £209,565 (2020 £177,251), which was £84,000 more than we had budgeted. Income from subscriptions (£76,326), unrestricted donations by members (£8,722), and gift aid (£19,219) together were virtually unchanged from last year. Unrestricted gifts from non-members at £23,656 was well up on last year (2020 £17,018) while income from sales (£9,050) was slightly down. The unpredictable elements in our income are always large restricted donations and also legacies; together these totalled £70,503 in 2021 compared to £41,084 the previous year.

**Expenditure:** Total spending in 2021 was £195,509, £72,500 up on last year. Fundraising expenditure – the cost of cards, calendars and other items for sale – was £6,406; net profit from the shop was £2,644, up 10% on last year. Spending on Member Services at £31,817 (2020 £32,146) and Governance costs at £7,580 (2020 £7,947) were both a little lower than last year, with the Governance element still well down on pre-pandemic levels (2019 £13,830); this is a side effect of the pandemic, with most meetings including the AGM taking place online, reducing room hire and travel costs. The good news is that amount spent on Bothy Maintenance was £149,707, roughly twice last year's level, although this was still over £200,000 below budget.

**Reserves Policy:** Total assets net of current liabilities at 31 December 2021 were £443,031 (2020 £428,975). Of this sum, £18,907 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 £98,000 is in funds whose use is restricted in some way. Thus about £226,000 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 2022 budget has continued the trend of the last few years and we are planning once again to spend (pandemic permitting) a record amount – nearly £400,000 – 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

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possible whilst retaining sufficient funds with instant or short-notice access in order to meet likely expenditure.

#### **Risks**

Trustees previously identified a key risk for the Association which related to the succession planning of key posts and the potential loss of knowledge and capability. Trustees continue to address the risk by sharing critical knowledge beyond individuals and by storing it more effectively, such as on shared databases. Close communication with the Membership has succeeded in finding candidates for recent important vacancies. Trustees plan a review of strategic risks early in 2022.

#### **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 12<sup>th</sup> 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

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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 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

# **MOUNTAIN BOTHIES ASSOCIATION**

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### **TRUSTEES REPORT**

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#### **Trustees**

The following have held office from 1 January 2021 to the date of approval of the accounts:

John Arnott  
Simon Birch  
Piers Coutts  
Ian Furlong – to October 2021  
Ian Hunter  
Jamie Johnston  
David Johnstone – from October 2021  
David Moorat  
Neil Reid  
Alastair Wilson

#### **Major office bearers**

The following have held office from 1 January 2021 to the date of approval of the accounts:

Chairman ..... Simon Birch  
Company Secretary ..... Richard Spencer  
Operations Manager ..... Roger Hammond  
General Secretary ..... John Arnott – to October 2021  
General Secretary ..... Richard Rogers – from December 2021 to February 2022  
General Secretary ..... Becky Beale – from February 2022  
Treasurer ..... Piers Coutts – to March 2022  
Treasurer ..... Fraser Mackie – from March 2022

#### **Relationships to other Bodies**

The MBA is independent of all other bodies

#### **Appointment of trustees**

During much of 2021 there has been a full complement of nine Trustees.

Members of the Association can be nominated for election as Trustee by other members of the Association. Trustees are elected for three-year terms of office, so each year prior to the Annual General Meeting a 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.

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(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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**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 20 March 2022

Simon Birch  
(Chairman)

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

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

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We have audited the financial statements of Mountain Bothies Association for the year ended 31 December 2021 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 2021, 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**

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 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.

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 rise to a material misstatement in the financial statements themselves. If, based on the work we have

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

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

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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

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

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

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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.
- 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 (i.e gives a true and fair view).

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

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

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We 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**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES AND**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
<b>Donations and legacies</b>							
Membership fees and donations		85,048	-	85,048	85,093	-	85,093
Tax recovered on Gift Aid donations		15,444	3,775	19,219	14,878	5,125	20,003
Donations and gifts		49,586	44,573	94,159	17,140	40,961	58,101
<b>Charitable activities</b>		9,052	-	9,052	10,082	-	10,082
<b>Investments</b>							
Bank Interest		1,605	482	2,087	3,264	708	3,972
Other Interest		-	-	-	-	-	-
<b>Total Income</b>	<b>16</b>	<b>160,735</b>	<b>48,830</b>	<b>209,565</b>	<b>130,457</b>	<b>46,794</b>	<b>177,251</b>
<b>Expenditure on:</b>							
<b>Raising funds</b>		13,045	-	13,045	12,348	-	12,348
<b>Charitable activities</b>		132,844	49,620	182,464	96,424	14,292	110,716
<b>Total Expenditure</b>	<b>16</b>	<b>145,889</b>	<b>49,620</b>	<b>195,509</b>	<b>108,772</b>	<b>14,292</b>	<b>123,064</b>
<b>Net income/(expenditure)</b>		14,846	(790)	14,056	21,685	32,502	54,187
<b>Transfers between funds</b>		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>14,846</b>	<b>(790)</b>	<b>14,056</b>	<b>21,685</b>	<b>32,502</b>	<b>54,187</b>
<b>Reconciliation of funds:</b>							
<b>Total funds brought forward</b>		329,759	99,216	428,975	308,074	66,714	374,788
<b>Total funds carried forward</b>		<b>344,605</b>	<b>98,426</b>	<b>443,031</b>	<b>329,759</b>	<b>99,216</b>	<b>428,975</b>

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 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	<b>Notes</b>						
<b>Fixed Assets</b>							
Intangible assets	<b>7</b>	4,158	-	4,158	4,874	-	4,874
Tangible assets	<b>8</b>	14,749	-	14,749	14,775	-	14,775
		<u>18,907</u>	<u>-</u>	<u>18,907</u>	<u>19,649</u>	<u>-</u>	<u>19,649</u>
<b>Current Assets</b>							
Stocks		4,486	-	4,486	3,921	-	3,921
Debtors	<b>9</b>	17,013	3,775	20,788	17,032	5,125	22,157
Investments - fixed term bank deposit	<b>10</b>	226,609	94,651	321,260	224,353	94,091	318,444
Cash at bank and in hand		85,329		85,329	72,295	-	72,295
		<u>333,437</u>	<u>98,426</u>	<u>431,863</u>	<u>317,601</u>	<u>99,216</u>	<u>416,817</u>
<b>Liabilities</b>							
Creditors: amounts falling due within one year	<b>11</b>	(7,739)	-	(7,739)	(7,491)	-	(7,491)
<b>Net Current Assets</b>		<u>325,698</u>	<u>98,426</u>	<u>424,124</u>	<u>310,110</u>	<u>99,216</u>	<u>409,326</u>
<b>Total assets less current liabilities</b>		<u>344,605</u>	<u>98,426</u>	<u>443,031</u>	<u>329,759</u>	<u>99,216</u>	<u>428,975</u>
<b>Funds</b>	<b>6</b>	<u>344,605</u>	<u>98,426</u>	<u>443,031</u>	<u>329,759</u>	<u>99,216</u>	<u>428,975</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 20 March 2022.

**S Birch (Chairman)**

**P Coutts (Trustee)**

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

# **MOUNTAIN BOTHIES ASSOCIATION**

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

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

#### ***FOR THE YEAR ENDED 31 DECEMBER 2021***

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## **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 website and is being amortised on a straight line basis over 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 mainly 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 2021

## 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 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 3 Expenditure

	2021 £	2020 £
Expenditure includes:		
Amortisation of intangible assets	4,184	5,832
Depreciation of tangible assets	3,302	3,232
(Gain)/Loss on disposal of tangible assets	(99)	166
Bothy rent - operating lease rentals	120	120
Trustees expenses - paid to 6 trustees (2020: 4) for travel, subsistence, post and stationery	1,702	783

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. (2020: nil)

## 4 Trustee and office bearer expenses

	2021 £	2020 £
Chairman	623	273
Director of projects	326	-
General secretary	236	-
Treasurer	194	320
Company secretary	-	-
Other trustees	649	190
	2,028	783

During the year a total of £180 (2020: £155) 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.

## 5 Taxation

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

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**6 Funds**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
<b>Unrestricted funds:</b>					
1 General fund	229,759	160,735	145,889		244,605
2 Designated - Self insurance fund	50,000				50,000
3 Designated - Contingency reserve	50,000				50,000
	<b>329,759</b>	<b>160,735</b>	<b>145,889</b>	<b>-</b>	<b>344,605</b>
<b>Restricted funds:</b>					
4 Andrew Jenson Memorial Fund	473	2	-	-	475
5 Nicholas Randall	565	3	-	-	568
7 Susan Hawkins	838	4	158	-	684
8 Kay Harman	62	-	62	-	-
9 Alan Brook	494	2	-	-	496
10 Bayfield Charitable Trust	909	4	145	-	768
11 John Goodall	5,687	28	5,715	-	-
13 Roy Dyckhoff Memorial Collection	1,840	129	-	-	1,969
14 Colin Mackenzie	25,265	123	25,388	-	-
15 Emma Devlin	10,106	49	-	-	10,155
16 Gavin Scott	10,106	49	10,155	-	-
17 Roger Everard	-	1,500	1,500	-	-
19 Kenny Monk Memorial Collection	1,031	5	1,036	-	-
21 Fiona MacKenzie	24,840	121	150	-	24,811
23 National Trust for Scotland	17,000	83	2,548	-	14,535
24 Thomas O'Brien	-	18,751	-	-	18,751
25 Ian Stoney	-	50	50	-	-
26 The Spine Race UK	-	10,200	778	-	9,422
27 The late Russell Haig	-	10,545	-	-	10,545
28 Lookout Collection Box	-	247	-	-	247
29 John Pottie	-	435	435	-	-
30 Simon Jarratt	-	1,500	1,500	-	-
31 Anonymous Family Trust	-	5,000	-	-	5,000
	<b>99,216</b>	<b>48,830</b>	<b>49,620</b>	<b>-</b>	<b>98,426</b>
<b>Total funds</b>	<b>428,975</b>	<b>209,565</b>	<b>195,509</b>	<b>-</b>	<b>443,031</b>

**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. 2021 allocation, £nil (2020 allocation, £nil).
- Nicholas Randall - Gleann Dubh-Lighe. To be spent on bothy maintenance subject to consultation with the donors. 2021 allocation, £nil (2020 allocation, £nil).
- Simon Adaway - Donated in memory of the late Hugh Smith for use at The Red House Bothy. 2021 allocation, £nil (2020 allocation, £1,088).
- Susan Hawkins - Donated in memory of the late Brian Hawkins for the upkeep of Callater Stables Bothy. 2021 allocation, £158 (2020 allocation, £74).

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**6 Funds (continued)**

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
<b>Unrestricted funds:</b>					
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
	<b>308,074</b>	<b>130,457</b>	<b>108,772</b>	<b>0</b>	<b>329,759</b>
<b>Restricted funds:</b>					
4 Andrew Jenson Memorial Fund	419	54	-	-	473
5 Nicholas Randall	559	6	-	-	565
6 Simon Adaway	1,077	11	1,088	-	-
7 Susan Hawkins	902	10	74	-	838
8 Kay Harman	61	1	-	-	62
9 Alan Brook	489	5	-	-	494
10 Bayfield Charitable Trust	899	10	-	-	909
11 John Goodall	15,000	159	9,472	-	5,687
12 Dr Walter Cockle	450	5	455	-	-
13 Roy Dyckhoff Memorial Collection	1,858	100	118	-	1,840
14 Colin Mackenzie	25,000	265	-	-	25,265
15 Emma Devlin	10,000	106	-	-	10,106
16 Gavin Scott	10,000	106	-	-	10,106
17 Roger Everard	-	1,500	1,500	-	-
18 Sandra McLaren	-	625	625	-	-
19 Kenny Monk Memorial Collection	-	1,031	-	-	1,031
20 Crochallan Mountaineering Club	-	500	500	-	-
21 Fiona MacKenzie	-	25,000	160	-	24,840
22 Austrian Alpine Club (UK)	-	300	300	-	-
23 National Trust for Scotland	-	17,000	-	-	17,000
	<b>66,714</b>	<b>46,794</b>	<b>14,292</b>	<b>-</b>	<b>99,216</b>
<b>Total funds</b>	<b>374,788</b>	<b>177,251</b>	<b>123,064</b>	<b>-</b>	<b>428,975</b>

**The nature and purpose of restricted funds is as follows:**

- 8 Kay Harman - Donated for the upkeep of Uags Bothy. 2021 allocation, £62 (2020 allocation, £nil).
- 9 Alan Brook - Donated for the repair of Garbh Coire Refuge Bothy. 2021 allocation, £nil (2020 allocation, £nil).
- 10 Bayfield Charitable Trust - Donated to assist with restoration work in the Moray region. Allocated to Faindouran. 2021 allocation, £145 (2020 allocation, £nil).
- 11 John Goodall - Donated for the restoration of the Red House Bothy. 2021 allocation, £5,715 (2020 allocation, £9,472).
- 12 Dr Walter Cockle - Donations in memory of the late Walter Eric Harold Cockle for use at the Essan Bothy. 2021 allocation, £nil (2020 allocation, £455).
- 13 Roy Dyckhoff Memorial Collection - To be spent on bothies in the Knoydart Area. 2021 allocation, £nil (2020 allocation, £118).
- 14 Colin Mackenzie - Donated in memory of the late Colin MacKenzie for use at The Red House Bothy. 2021 allocation, £25,388 (2020 allocation, £nil).
- 15 Emma Devlin - Donated in memory of the late Simon Heginbotham for the use at the Culra Bothy. 2021 allocation, £nil (2020 allocation, £nil).
- 16 Gavin Scott - Donated in memory of the late Alex Scott for the use at The Red House Bothy. 2021 allocation, £10,155 (2020 allocation, £nil).

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
***FOR THE YEAR ENDED 31 DECEMBER 2021***

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**6 Funds (continued)**

**The nature and purpose of restricted funds is as follows:**

- 17 Roger Everard - To be spent on bothy maintenance. Allocated to Ollisdale. 2021 allocation, £1,500 (2020 allocation, £1,500).
- 18 Sandra McLaren - Donated in memory of the late John McLaren for unspecified use in Scotland. Allocated to Schoolhouse. 2021 allocation, £nil (2020 allocation, £625).
- 19 Kenny Monk Memorial Collection - To be spent on Red House restoration. 2021 allocation, £1,036 (2020 allocation, £nil).
- 20 Crochallan Mountaineering Club - Donated in memory of the late Irvine Butterfield for use at Dibidil Bothy and other individual projects based in Scotland. 2021 allocation, £nil (2020 allocation, £500).
- 21 Fiona MacKenzie - Donated in memory of her late husband Gordon for use of renovation of Glean Pean Bothy. 2021 allocation, £150 (2020 allocation, £160).
- 22 Austrian Alpine Club (UK) - To be spent on bothy maintenance. Allocated to Schoolhouse. 2021 allocation, £nil (2020 allocation, £300).
- 23 National Trust for Scotland - To be spent on renovations of The Red House Bothy. 2020 allocation, £2,548 (2020 allocation, £nil).
- 24 Thomas O'Brien - To be spent on the Cultra bothy restoration. 2021 allocation, £nil (2020 allocation, £nil).
- 25 Ian Stoney - To be spent on the Greg's Hut roof restoration. 2021 allocation, £50 (2020 allocation, £nil).
- 26 The Spine Race UK - To be spent on the Greg's Hut roof restoration. 2021 allocation, £778 (2020 allocation, £nil).
- 27 The late Russell Haig - Donated by various individuals in memory of the late Russell Haig for use at the Cultra Bothy, 2021 allocation, £nil (2020 allocation, £nil).
- 28 Lookout Collection Box - To be spent on Lookout Bothy. 2021 allocation, £nil (2020 allocation, £nil).
- 29 John Pottie - To be spent on a bothy in Scotland. 2021 allocation, £435 (2020 allocation, £nil).
- 30 Simon Jarrat - For the purchase of a defibrillator. 2021 allocation, £1,500 (2020 allocation, £nil).
- 31 Anonymous Family Trust - To be spent on Greg's Hut. 2021 allocation, £nil (2020 allocation, £nil).

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7 Intangible fixed assets**

	<b>Computer software 2021 £</b>	<b>Computer software 2020 £</b>
<b>Cost</b>		
At 1 January 2021	23,700	22,800
Additions	3,468	900
At 31 December 2021	<u>27,168</u>	<u>23,700</u>
<b>Amortisation</b>		
At 1 January 2021	18,826	12,994
Charge for the year	4,184	5,832
At 31 December 2021	<u>23,010</u>	<u>18,826</u>
<b>Net book value</b>		
At 31 December 2021	<u>4,158</u>	<u>4,874</u>
At 31 December 2020	<u>4,874</u>	<u>9,806</u>

**8 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Bothy maintenance plant and equipment</b>	<b>Total</b>	<b>Land and buildings</b>	<b>Bothy maintenance plant and equipment</b>	<b>Total</b>
	<b>2021 £</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2020 £</b>	<b>2020 £</b>	<b>2020 £</b>
<b>Cost/valuation</b>						
At 1 January 2021	6,969	44,918	51,887	6,969	41,124	48,093
Additions	-	3,277	3,277	-	4,427	4,427
Disposals	-	(269)	(269)	-	(633)	(633)
At 31 December 2021	<u>6,969</u>	<u>47,926</u>	<u>54,895</u>	<u>6,969</u>	<u>44,918</u>	<u>51,887</u>
<b>Depreciation</b>						
At 1 January 2021	-	37,112	37,112	-	34,347	34,347
On disposals	-	(268)	(268)	-	(467)	(467)
Charge for the year	-	3,302	3,302	-	3,232	3,232
At 31 December 2021	<u>-</u>	<u>40,146</u>	<u>40,146</u>	<u>-</u>	<u>37,112</u>	<u>37,112</u>
<b>Net book value</b>						
At 31 December 2021	<u>6,969</u>	<u>7,780</u>	<u>14,749</u>	<u>6,969</u>	<u>7,806</u>	<u>14,775</u>
At 31 December 2020	<u>6,969</u>	<u>7,806</u>	<u>14,775</u>	<u>6,969</u>	<u>6,777</u>	<u>13,746</u>

**9 Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	924	1,485
Other taxes - gift aid	19,138	19,901
Prepayments	726	771
	<u>20,788</u>	<u>22,157</u>

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**10 Current asset investment**

	2021 £	2020 £
Fixed term bank deposit	321,260	318,444

**11 Creditors: amounts falling due within one year**

	2021 £	2020 £
Trade creditors	2,382	2,514
Income in advance - subscription renewals	680	425
Accruals	4,677	4,552
	<u>7,739</u>	<u>7,491</u>

**12 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 £120 per annum and the agreement may be brought to an end in less than twelve months by either party.

**13 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 (2020: £0).

**14 Allocation of costs**

	Raising funds 2021 £	Charitable activities 2021 £	Total 2021 £	Raising funds 2020 £	Charitable activities 2020 £	Total 2020 £
Finance and members admin	8,899	14,760	23,659	8,741	14,486	23,227
Website costs and amortisation	501	4,514	5,015	664	5,981	6,645

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 2021**

**15 Bothy maintenance costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Bothies where expenditure is over £400</b>		
<b>North Highlands</b>		
Schoolhouse	-	3,120
<b>North West Highlands and Islands</b>		
Craig	1,503	-
Ollisdal	19,087	-
<b>Western Highlands and Islands</b>		
Dibidil	918	16,607
<b>South West Highlands and Islands</b>		
Cadderlie	2,501	-
Essan	-	553
Resourie	-	1,409
Taigh Seumas a' Ghlinne	512	-
<b>Central Highlands</b>		
Gorton	428	-
<b>Eastern Highlands</b>		
Corrour	559	3,301
Hutchison Memorial Hut	1,104	-
Red House	44,841	10,560
<b>Southern Scotland</b>		
Dryfehead	24,384	654
Greensykes	-	521
Over Phawhope	2,563	-
White Laggan	1,105	-
Will's Bothy	-	2,737
<b>Northern England and Borders</b>		
Cross Fell	-	2,646
Mosedale Cottage	1,069	1,496
Roughside	633	-
<b>Wales</b>		
Dulyn	1,225	-
Penrhos Isaf	2,238	-
<b>Other bothies</b>		
<b>where expenditure is under £400 - total</b>	22,352	9,001
	<u>127,022</u>	<u>52,605</u>

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**16 Detailed statement of financial activities**

	Unrestricted Funds 2021	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
<b>Income from:</b>						
<b>Donations and legacies</b>						
Member annual subscriptions	75,475		75,475	74,632	-	74,632
Voucher for member subscriptions	851		851	1,519	-	1,519
Member donations	8,722		8,722	8,942	-	8,942
Tax recovered on Gift Aid donations	15,444	3,775	19,219	14,878	5,125	20,003
Donations and gifts	49,586	44,573	94,159	17,140	40,961	58,101
	150,078	48,348	198,426	117,111	46,086	163,197
<b>Charitable activities</b>						
Calendars	2,997	-	2,997	3,087	-	3,087
Christmas cards	2,589	-	2,589	3,212	-	3,212
Leisurewear, badges and keyrings	2,517	-	2,517	3,021	-	3,021
Car stickers and coasters	236	-	236	380	-	380
Notebooks	194	-	194	158	-	158
Anniversary books	130	-	130	-	-	-
Limited edition prints	389	-	389	224	-	224
	9,052	-	9,052	10,082	-	10,082
<b>Investments</b>						
Bank interest	1,605	482	2,087	3,264	708	3,972
Other interest	-	-	-	-	-	-
	1,605	482	2,087	3,264	708	3,972
<b>Total income</b>	160,735	48,830	209,565	130,457	46,794	177,251

**MOUNTAIN BOTHIES ASSOCIATION**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**16 Detailed statement of financial activities (continued)**

	Unrestricted Funds 2021	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
<b>Expenditure on:</b>						
<b>Raising funds</b>						
Finance & members administration	8,899	-	8,899	8,741	-	8,741
Bank and paypal charges	2,022	-	2,022	1,287	-	1,287
Direct debit charges	1,623	-	1,623	1,656	-	1,656
Website costs	83	-	83	81	-	81
Amortisation	418	-	418	583	-	583
	<u>13,045</u>	<u>-</u>	<u>13,045</u>	<u>12,348</u>	<u>-</u>	<u>12,348</u>
<b>Charitable activities</b>						
Bothy maintenance & area meetings	77,402	49,620	127,022	38,313	14,292	52,605
Bothy rent	120	-	120	120	-	120
Bothy notices	320	-	320	-	-	-
Newsletters	4,844	-	4,844	4,080	-	4,080
Members handbook	-	-	-	1,209	-	1,209
Other publications	-	-	-	70	-	70
Distribution costs	11,159	-	11,159	10,922	-	10,922
Website costs	748	-	748	732	-	732
General Secretary	236	-	236	-	-	-
DOP expenses	26	-	26	-	-	-
Trustee post, stat & phone	108	-	108	235	-	235
Non Trustee post, stat & phone	-	-	-	70	-	70
Trustee travel & subsistence	1,038	-	1,038	356	-	356
Non Trustee travel & subsistence	360	-	360	-	-	-
Meeting expenses - hall hire etc	2,096	-	2,096	491	-	491
Calendars	1,489	-	1,489	1,591	-	1,591
Christmas cards	1,193	-	1,193	1,960	-	1,960
Car stickers and coasters	727	-	727	162	-	162
Leisurewear, badges & keyrings	1,171	-	1,171	1,550	-	1,550
Notebooks & notecards	65	-	65	4	-	4
Limited edition prints	15	-	15	(5)	-	(5)
Satellite phone	1,882	-	1,882	1,729	-	1,729
Health and Safety	1,218	-	1,218	1,200	-	1,200
Insurance	800	-	800	1,708	-	1,708
Donations to other charities	382	-	382	-	-	-
Annual report	1,100	-	1,100	1,718	-	1,718
Affiliation fees	-	-	-	30	-	30
Election expenses	-	-	-	2,490	-	2,490
Finance & members admin	14,760	-	14,760	14,486	-	14,486
Auditors' fees	2,616	-	2,616	2,556	-	2,556
Depreciation	3,302	-	3,302	3,232	-	3,232
Amortisation	3,766	-	3,766	5,249	-	5,249
(Gain) / loss on disposal of fixed assets	(99)	-	(99)	166	-	166
	<u>132,844</u>	<u>49,620</u>	<u>182,464</u>	<u>96,424</u>	<u>14,292</u>	<u>110,716</u>
<b>Total expenditure</b>	<u>145,889</u>	<u>49,620</u>	<u>195,509</u>	<u>108,772</u>	<u>14,292</u>	<u>123,064</u>
<b>Net income/(expenditure)</b>	<u>14,846</u>	<u>( 790)</u>	<u>14,056</u>	<u>21,685</u>	<u>32,502</u>	<u>54,187</u>
<b>Transfers</b>	-	-	-	-	-	-
<b>Net movement in funds</b>	<u>14,846</u>	<u>( 790)</u>	<u>14,056</u>	<u>21,685</u>	<u>32,502</u>	<u>54,187</u>