

Registered Number: 2874177

**Report of the Directors and
Audited Financial Statements for the Year Ended 31 December 2012
for
British Mountaineering Council**

British Mountaineering Council

Contents of the Financial Statements for the Year Ended 31 December 2012

	Page
Company Information	1
Report of the Directors	2
Report of the Independent Auditors	4
Income and Expenditure Account	5
Balance Sheet	6
Notes to the Financial Statements	7
Detailed Income and Expenditure Account	15

British Mountaineering Council
Company Information
for the Year Ended 31 December 2012

DIRECTORS:

S Titt
D F Lanceley
E Douglas
K Phillips
M Watson

SECRETARY:

D Turnbull

REGISTERED OFFICE:

177-179 Burton Road
Manchester
M20 2BB

REGISTERED NUMBER:

2874177 (England and Wales)

AUDITORS:

Bentleys
Chartered Accountants
70 Chorley New Road
Bolton
Lancashire
BL1 4BY

British Mountaineering Council

Report of the Directors for the Year Ended 31 December 2012

The directors present their report with the financial statements of the company for the year ended 31 December 2012.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review continued to be to act as the representative body for the sport of climbing, mountaineering (including ski-mountaineering) and hill walking.

DIRECTORS

The directors who served during the year were as follows:

R Carrington (resigned 28/04/12)	E Douglas
A Seguy (resigned 28/04/12)	M Watson (appointed 28/04/12)
S Titt	K Phillips (appointed 28/04/12)
D F Lanceley	

The company has two subsidiaries, one of which is a charity and its principal activity is the education and training of persons in climbing, hill walking and mountaineering.

CHARITABLE DONATIONS

£20,750 was donated to Mountain Heritage Trust and £50,000 to BMC Access and Conservation Trust in the year.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITOR

The auditor, Bentleys Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

British Mountaineering Council
Report of the Directors
for the Year Ended 31 December 2012

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:


.....
D Turnbull - Secretary

20/03/2013
.....
Date

Report of the Independent Auditors to the Members of British Mountaineering Council

We have audited the financial statements of British Mountaineering Council for the year ended 31 December 2012 on pages four to fourteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2012 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 directors were not entitled to prepare the financial statements and the Report of the Directors in accordance with the small companies regime.

John Joseph Shaw BA (Hons) FCA DChA (Senior Statutory Auditor)
for and on behalf of Bentleys
Statutory Auditor
Chartered Accountants
70 Chorley New Road
Bolton
BL1 4BY



20 March 2013

British Mountaineering Council
Income and Expenditure Account
for the Year Ended 31 December 2012

Income	Notes	2012 £	2011 £
Membership subscriptions	2	1,516,810	1,410,334
Sports England Grants	3 & A	407,924	219,650
Other Grants and Donations	4	800	6,315
Surplus from Insurance scheme		304,847	310,548
Surplus from Magazines	5	17,913	11,295
Surplus from Guidebook sales	6	23,300	18,543
Other publications	7	14,834	16,217
(Deficit)/Income from Videos	8	(14,621)	6,587
(Deficit)/Income from Maps	9	5,614	(737)
Sundry Income	10	19,277	28,478
Release of Grants	20	2,136	2,136
Bank Interest and royalties		33,644	24,351
Administration Fees (MTE)		22,936	22,268
Other income re Specialist programmes		96,950	49,660
		<u>2,452,364</u>	<u>2,125,645</u>
Expenditure			
Salaries and Personnel	11	1,011,178	932,080
Office Accommodation and Costs		163,419	128,894
General administrative expenses	12	225,081	195,749
Finance, Consultancy and Bank Charges	13	57,715	50,876
Marketing and Publicity		87,264	72,224
Summit Magazine		144,549	114,010
Personal Accident and Civil Liability Insurance		322,811	312,913
AGM, Area meetings and Events		34,100	29,799
Cost of Specialist Activities	14	397,112	306,633
		<u>2,443,229</u>	<u>2,143,178</u>
Surplus/(Deficit) on ordinary activities before taxation		9,135	(17,533)
Corporation Tax	15	-	(1,884)
Surplus/(Deficit) on ordinary activities after taxation		<u>9,135</u>	<u>(19,417)</u>
Retained surplus/(deficit) for the financial year	21	<u>9,135</u>	<u>(19,417)</u>

The notes form part of these financial statements


British Mountaineering Council

Balance Sheet
31 December 2012

	Notes	2012	2011
		£	£
Fixed Assets			
Tangible Assets	16	255,601	258,327
Investments	23	<u>4</u>	<u>4</u>
		255,605	258,331
Current Assets			
Stocks		96,595	84,294
Debtors	17	353,116	113,728
Cash at Bank & in Hand		<u>2,168,884</u>	<u>2,258,004</u>
		2,618,595	2,456,026
Creditors : falling due within one year	18	<u>(1,584,274)</u>	<u>(1,431,430)</u>
Net Current Assets		<u>1,034,321</u>	<u>1,024,596</u>
Total Assets less Current Liabilities		1,289,926	1,282,927
Deferred Income	19 & 20	(62,862)	(64,998)
Total Assets Less Total Liabilities		<u>1,227,064</u>	<u>1,217,929</u>
Capital & Reserves			
Other Reserves		-	-
Accumulated Fund	21	1,227,064	1,217,929
		<u>1,227,064</u>	<u>1,217,929</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors and were signed on its behalf by:



.....
D F Lanceley – Director

20/03/2013
.....
Date

The notes form part of these financial statements

British Mountaineering Council
Notes to the Financial Statements
for the Year Ended 31 December 2012

ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Income

Income represents the value of goods and services, both invoiced and on a receipts basis supplied by the company, net of value added tax and trade discounts.

The income derived by the British Mountaineering Council encompasses the various aspects of the business including members subscriptions, grants, sales of goods and other sundry income generated throughout the year.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and Buildings:	
Freehold property	2% straight line (50 years)
Improvements to freehold property	25% straight line
Plant and Machinery:	
Computer equipment	33.33% straight line
Hut equipment	25% straight line
Competition equipment	20% straight line
Fixtures and fittings	20% reducing balance
Leasehold Improvements	1.96% straight line (51 years)

Stocks

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

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

Preparation of consolidated financial statements

The financial statements contain information about British Mountaineering Council as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Grants

Grants are credited to the income and expenditure account as the relevant expenditure has been recognised.

1. OPERATING SURPLUS

The operating surplus is stated after charging:	2012	2011
	£	£
Depreciation – owned assets	18,930	18,824
Auditors' remuneration – current auditor	6,300	6,000
Pension costs	49,228	46,769

There was no directors remuneration or pension contributions paid in the year (2011 nil).

British Mountaineering Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2012**

2. SUBSCRIPTIONS

	2012	2011
	£	£
Individual	1,227,180	1,105,773
Club	275,230	287,952
Organisations & Trade	14,400	16,609
	<u>1,516,810</u>	<u>1,410,334</u>

3. SPORTS COUNCIL GRANTS

	2012	2011
	£	£
From Sport England	529,174	352,150
Forwarded to MTE	(55,500)	(61,875)
Forwarded to MTUK	(65,750)	(70,625)
	<u>407,924</u>	<u>219,650</u>

4. OTHER GRANTS AND DONATIONS

	2012	2011
	£	£
MTT - Access Training, Technical & Youth Events	800	4,200
Other grant to Access program	-	2,115
	<u>800</u>	<u>6,315</u>

5. SURPLUS FROM MAGAZINES

	2012	2011
	£	£
Income	90,495	87,912
Expenditure	(72,582)	(76,617)
Surplus	<u>17,913</u>	<u>11,295</u>

6. GUIDE BOOK PUBLICATIONS TRADING ACCOUNT

	2012	2011
	£	£
Sales	37,898	31,562
Cost of Sales	(13,184)	(11,663)
Donations to Access	(1,414)	(1,356)
Surplus	<u>23,300</u>	<u>18,543</u>

British Mountaineering Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2012**

7. OTHER PUBLICATIONS TRADING ACCOUNT

	2012	2011
	£	£
Sales	53,667	60,408
Cost of Sales	<u>(38,833)</u>	<u>(44,191)</u>
Surplus	<u>14,834</u>	<u>16,217</u>

8. DVD'S TRADING ACCOUNT

	2012	2011
	£	£
Sales	9,030	9,399
Cost of Sales	<u>(23,651)</u>	<u>(2,812)</u>
(Deficit)/Surplus	<u>(14,621)</u>	<u>6,587</u>

9. MAPS TRADING ACCOUNT

	2012	2011
	£	£
Sales	15,264	16,835
Cost of Sales	<u>(9,650)</u>	<u>(17,572)</u>
(Deficit)/Surplus	<u>5,614</u>	<u>(737)</u>

10. SUNDRY INCOME

	2012	2011
	£	£
Reciprocal Rights Cards	830	497
Sundry	391	1,421
Financial Services / Introducers fees	<u>18,056</u>	<u>26,560</u>
	<u>19,277</u>	<u>28,478</u>

11. EMPLOYEE COSTS

	2012	2011
	£	£
Gross Salaries	826,404	787,590
Social Security Costs	87,427	82,170
Pension Costs	49,228	46,769
Healthcare	2,818	2,861
Recruitment and Training	6,133	6,940
Temporary Staff	25,545	5,750
Redundancy	<u>13,623</u>	<u>-</u>
	<u>1,011,178</u>	<u>932,080</u>

No directors remuneration was paid in the year (2011 nil).

British Mountaineering Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2012**

12. GENERAL ADMINISTRATIVE EXPENSES

	2012	2011
	£	£
Postage	45,142	40,375
Stationery & Printing	83,912	84,766
Computer Maintenance & software	77,097	51,784
Depreciation	18,930	18,824
	<u>225,081</u>	<u>195,749</u>

13. FINANCE CONSULTANCY AND BANK CHARGES

Included in Finance Consultancy and Bank Charges is an amount of £6,500 (2011 £6,000) relating to auditors fees.

14. NET COST OF SPECIALIST ACTIVITIES

	2012	2011
	£	£
Committee and travel costs	64,854	59,736
Direct expenditure relating to activities	332,258	246,897
	<u>397,112</u>	<u>306,633</u>

15. CORPORATION TAX

	2012	2011
	£	£
Charge in year	-	1,886
Underprovision re previous year	-	(2)
	<u>-</u>	<u>1,884</u>

16. TANGIBLE FIXED ASSETS

	Land and Buildings £	Plant and Machinery £	Leasehold Improvements £	Total £
Cost				
At 1 January 2012	272,044	160,210	92,868	525,122
Additions	-	16,204	-	16,204
Disposals	-	-	-	-
At 31 December 2012	<u>272,044</u>	<u>176,414</u>	<u>92,868</u>	<u>541,326</u>
Depreciation				
At 1 January 2012	101,629	131,917	33,249	266,795
Charge for the year	5,149	11,961	1,820	18,930
On disposals	-	-	-	-
At 31 December 2012	<u>106,778</u>	<u>143,878</u>	<u>35,069</u>	<u>285,725</u>
Net Book Value				
At 31 December 2012	<u>165,266</u>	<u>32,536</u>	<u>57,799</u>	<u>255,601</u>
At 31 December 2011	<u>170,415</u>	<u>28,293</u>	<u>59,619</u>	<u>258,327</u>

The British Mountaineering Council also jointly owns the Glen Brittle and Alex MacIntyre huts along with the Mountaineering Council of Scotland. No value for these assets is included in the above totals.

British Mountaineering Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2012**

17. DEBTORS

	2012	2011
	£	£
Prepayments	317,958	65,018
Staff loans	-	1,783
Other debtors	<u>35,158</u>	<u>46,927</u>
	<u>353,116</u>	<u>113,728</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012	2011
	£	£
Trade creditors	538,274	275,178
Corporation tax	-	1,886
Other taxes and social security costs	26,063	29,547
Deferred subscriptions	721,961	711,697
Deferred grant income	146,139	246,892
Other creditors	<u>151,837</u>	<u>166,230</u>
	<u>1,584,274</u>	<u>1,431,430</u>

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2012	2011
	£	£
Deferred grant income	<u>62,862</u>	<u>64,998</u>

20. DEFERRED GRANT INCOME

	Grants at 2011	Released in Year	Grants at 2012
	£	£	£
D Whillans memorial fund	37,712	(1,201)	36,511
Sports council	21,566	(686)	20,880
Peak park planning board	458	(14)	444
Rural development committee	<u>7,398</u>	<u>(235)</u>	<u>7,163</u>
	<u>67,134</u>	<u>(2,136)</u>	<u>64,998</u>

The deferred grant income will be released as follows:

	£
Within one year	2,136
More than one year	<u>62,862</u>
	<u>64,998</u>

21. MOVEMENT ON MEMBERS FUNDS

	2012	2011
	£	£
At 1 January 2012	1,217,929	1,237,346
Retained surplus/(deficit)	<u>9,135</u>	<u>(19,417)</u>
At 31 December 2012	<u>1,227,064</u>	<u>1,217,929</u>

British Mountaineering Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2012

22. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Every full member of the company (as defined in the Articles of Association) undertakes to contribute to the assets of the company, in the event of the same being wound up while he is a full member, or within one year after he ceased to be a full member, for payment of the debts and liabilities of the company contracted before he ceased to be a full member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding (£1) one pound in the case of each individual member and in the case of each club member not exceeding (£1) one pound for every member of that club recorded in its last preceding return to the company.

23. SUBSIDIARY UNDERTAKINGS

The company owns 100% of the share capital of BMC Land Holdings Limited (formerly Tremadog Rocks Limited) and BMC Climbing Walls Limited. The subsidiaries were both incorporated in England.

	2012
	£
BMC Climbing Walls Ltd has remained dormant since incorporation – cost of investment	2
BMC Land Holdings Limited has been dormant this year – cost of investment	2
	<u>4</u>

BMC Land Holdings Limited results for the year, taken from the unaudited management accounts, are as follows:

	2012	2011
	£	£
Surplus for the year	<u>-</u>	<u>-</u>
Reserves	<u>2</u>	<u>2</u>

BMC Land Holdings Limited has acquired property at various times, which it holds on behalf of the BMC. These are listed below:-

- Wilton Quarry No 1 (Bolton)
- Tremadog Rocks (Craig Bwlch y Moch)
- Craig y Longridge
- Horseshoe Quarry
- Stone Farm Rocks

Mountain Heritage Trust, BMC Land and Property Trust and Mountain Training Trust are all companies limited by guarantee and have no share capital. Their memorandum and articles of association state that no portion of their income or property shall be paid or transferred directly or indirectly to members of the companies as they are all Registered Charities.

British Mountaineering Council is the sole member of both Mountain Heritage Trust and BMC Land and Property Trust and controls the appointment of trustees to both these charities.

British Mountaineering Council is one member of three of Mountain Training Trust members and is entitled to nominate one representative as trustee and director to the Board of the Mountain Training Trust.

British Mountaineering Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2012

Mountain Heritage Trust results for the year, taken from the unaudited management accounts, are as follows:

	2012	2011
	£	£
(Deficit)/Surplus for the year	<u>(24,723)</u>	<u>34,373</u>
Reserves	<u>30,470</u>	<u>55,193</u>

BMC Land and Property Trust results for the year, taken from the unaudited management accounts, are as follows:

	2012	2011
	£	£
Surplus for the year	<u>7,889</u>	<u>6,834</u>
Reserves	<u>47,577</u>	<u>39,688</u>

In 2011 the BMC Land and Property Trust (a Registered Charity) entered into a leasehold agreement with The Sports Council Trust Company to manage the car park and campsite at Harrison's Rocks (Groombridge) until 10 November 2014.

Mountain Training Trust results taken from the latest audited accounts, are as follows:

	31/03/12	31/03/11
	£	£
(Deficit)/Surplus for the year (after actuarial gains/losses)	<u>(568,990)</u>	<u>598,384</u>
Reserves	<u>(495,993)</u>	<u>72,997</u>

24. RESERVES POLICY

The British Mountaineering Council's policy on reserves is to retain funds available for general purposes of a minimum of 3 months and a maximum of 9 months in value of annual expenditure.

Reserves are required in the short term to ensure the British Mountaineering Council has adequate working capital in order to meet its general business commitments, including those to staff, and to protect the work of the British Mountaineering Council against threats such as a fall in the level of income. In the longer term such reserves provide a strategic financial support to the planning processes of the British Mountaineering Council.

25. RELATED PARTY TRANSACTIONS

As explained in note 23, the British Mountaineering Council controls Mountain Heritage Trust (MHT), a charity, through the appointment of trustees to this charity.

The transactions (BMC expenditure) with MHT are listed below:

- Donation towards audit fee £2,750 (2011: £2,750)
- Donation towards running costs £18,000 (2011: £15,000)
- Payment of trustees travelling expenses £1,733 (2011: £1,303)

British Mountaineering Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2012

The British Mountaineering Council also has a relationship with Mountain Training Trust (MTT) and Mountain Training England (MTE) through the appointment of a trustee, as the BMC representative, to the Boards of these registered charities. Also David Lanceley is a trustee of both MTT and BMC.

The transactions (BMC income and expenditure) with MTE and MTT are listed below:

BMC income:	MTE re accountancy services and desk space for officer	£22,936
	MTT re services of board advisors	£800
BMC expenditure:	MTE re profit share from DVD sales	£945
	MTT re profit share from DVD sales	£877

Mr E Douglas, a director of British Mountaineering Council, was paid a fee of £625 at normal commercial rates for articles written for the Summit magazine and £14,580 as maternity cover for the Press Officer role.

26. CONTROLLING PARTY

The company is not controlled by any one individual but by the Board of Directors.

British Mountaineering Council
Income and Expenditure Account
for the Year Ended 31 December 2012
(for the information of the directors only)

	2012 £	2011 £
Income	2,452,364	2,125,645
Administrative expenses	<u>(2,443,229)</u>	<u>(2,143,178)</u>
Operating profit/(loss)	<u>9,135</u>	<u>(17,533)</u>
Surplus/(Loss) before tax	<u>9,135</u>	<u>(17,533)</u>

This page does not form part of the statutory financial statements

British Mountaineering Council

**Schedule to the Income and Expenditure Account
for the Year Ended 31 December 2012
(for the information of the directors only)**

	2012	2011
	£	£
Income		
Membership subscriptions	1,516,810	1,410,334
Sports Council Grants	407,924	219,650
UK Sports Council Grant International travel	-	-
Harrisons Rocks Contract	-	-
Other Grants and Donations	800	6,315
Surplus from Insurance scheme	304,847	310,548
Surplus from Magazines - High, OTE, Climber & Trail	17,913	11,295
Surplus from Guidebook sales	23,300	18,543
Other publications	14,834	16,217
(Deficit)/Income from Videos	(14,621)	6,587
(Deficit)/Income from Maps	5,614	(737)
Sundry Income (Hut,RR Cards, Coaches)	19,277	28,478
Release of Grants	2,136	2,136
Bank Interest	32,283	22,847
Credit card Royalties	1,361	1,504
Administration Fees (MTE)	22,936	22,268
Specialist Programme Income	96,950	49,660
	<u>2,452,364</u>	<u>2,125,645</u>
Expenditure		
Employee costs:-		
Salaries and NI	927,454	869,760
Pension and Life Assurance Costs	49,228	46,769
Healthcare	2,818	2,861
Recruitment Expenses	870	-
Training Courses	5,263	6,940
Temporary Staff	25,545	5,750
	<u>1,011,178</u>	<u>932,080</u>
Premises costs:-		
Office Rates, Fuel and Services	49,366	47,966
Communication	83,670	55,050
Servicing and Repairs	13,066	10,686
Office Sundry	17,317	15,192
	<u>163,419</u>	<u>128,894</u>
General administrative expenses:-		
Postage	45,142	40,375
Printing and Stationery	83,912	84,766
Computer maintenance & software	77,097	51,784
Depreciation	18,930	18,824
	<u>225,081</u>	<u>195,749</u>

This page does not form part of the statutory financial statements

British Mountaineering Council

**Schedule to the Income and Expenditure Account
for the Year Ended 31 December 2012
(for the information of the directors only)**

Sports Council Grants	£	2012 £	£	2011 £
From Sport England	529,174		352,150	
Forwarded to MLTE	(55,500)		(61,875)	
Forwarded to MLTUK	<u>(65,750)</u>		<u>(70,625)</u>	
		407,924		219,650
Allocated as follows:-				
Admin Staff cost	26,564		11,463	
IT Staff cost	10,625		(7,500)	
Summit	4,625		3,375	
Excellence/Talent ID	36,602		71,418	
Communications and media	275,640		93,148	
Area Officer	20,265		-	
Competitions	20,624		34,374	
Equity	9,979		13,372	
Climbing Walls	<u>3,000</u>		<u>-</u>	
		<u>(407,924)</u>		<u>(219,650)</u>
		<u>-</u>		<u>-</u>

This page does not form part of the statutory financial statements

British Mountaineering Council

Specialist Programmes in 2012

	Access & Conservation	Facilities	Heritage	Guide-books	Competitions	Expeditions	Safety & Training	Technical	Youth & Equity	National & International Representation	Media Volunteers & Clubs	Total
Start Fund @ 1 January 2012	9,862	-	-	-	-	12,468	-	-	-	-	-	22,330
Programme Income												
Sports Council Grants	-	3,000	-	-	20,624	-	36,602	-	9,979	20,265	-	346,110
Other grants, donation & sales	-	1,707	-	-	57,001	-	18,550	-	18,783	-	908	96,949
Programme costs												
Direct Costs	(31,158)	(5,673)	(20,750)	-	(101,453)	(14,121)	(45,143)	(547)	(15,771)	(26,924)	(16,992)	(366,358)
Committee & travel costs	(17,301)	(1,175)	(2,069)	-	(2,719)	(831)	(902)	(2,200)	(2,591)	(32,654)	-	(64,854)
Surplus/(loss) pre overhead allocation	(48,460)	(2,141)	(22,819)	-	(26,547)	(19,163)	9,107	(2,748)	10,400	(39,313)	(16,083)	165,402
End Fund @ 31 December 2012	9,862	-	-	-	-	16,680	-	-	-	-	-	26,542
Costs with staff allocation												
Staff PY	2.8	1.0	0.1	0.9	0.6	0.1	0.7	0.5	0.7	2.0	0.2	10.8
Overhead allocation	186,820	71,018	17,671	63,439	41,429	7,768	44,019	36,251	44,019	137,056	14,241	747,884
(Surplus)/loss pre overhead allocation	48,460	2,141	22,819	-	26,547	19,163	(9,107)	2,748	(10,400)	39,313	16,083	(7,636)
Net cost	235,279	73,159	40,490	63,439	67,976	26,931	34,912	38,998	33,618	176,369	30,325	740,248
Direct costs	31,158	5,673	20,750	-	101,453	14,121	45,143	547	15,771	26,924	16,992	366,358
Committee & travel costs	17,301	1,175	2,069	-	2,719	831	902	2,200	2,591	32,654	-	64,854
Overhead allocation	186,820	71,018	17,671	63,439	41,429	7,768	44,019	36,251	44,019	137,056	14,241	747,884
Total expenditure	235,279	77,865	40,490	63,439	145,601	22,720	90,064	38,998	62,381	196,634	31,233	1,179,096

This page does not form part of the statutory financial statements