

**Report of the Directors and
Audited Financial Statements for the Year Ended 31 December 2013
for
British Mountaineering Council**

British Mountaineering Council

**Contents of the Financial Statements
for the Year Ended 31 December 2013**

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British Mountaineering Council
Company Information
for the Year Ended 31 December 2013

DIRECTORS:

S Titt
E Douglas
K Phillips
M Watson
J Simpson
N Foster
B Jowett

SECRETARY:

D Turnbull

REGISTERED OFFICE:

177-179 Burton Road
Manchester
M20 2BB

REGISTERED NUMBER:

2874177 (England and Wales)

AUDITORS:

DonnellyBentley Limited
Chartered Accountants
70 Chorley New Road
Bolton
Lancashire
BL1 4BY

British Mountaineering Council

Report of the Directors for the Year Ended 31 December 2013

The directors present their report with the financial statements of the company for the year ended 31 December 2013.

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:

S Titt
D F Lanceley (resigned 27/04/13)
E Douglas
M Watson
K Phillips
J Simpson (appointed 27/04/13)
N Foster (appointed 27/04/13)
B Jowett (appointed 27/04/13)

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

£39,729 was donated to Mountain Heritage Trust and £841 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.

British Mountaineering Council

**Report of the Directors
for the Year Ended 31 December 2013**

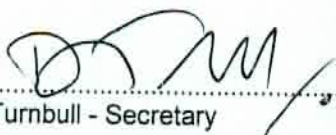
AUDITOR

The directors have noted the transfer of the business of Bentleys Chartered Accountants to DonnellyBentley Limited and they were content to acknowledge that the provisions of the Companies Act section 1216 (5) were applicable in this case. They further consented to the Senior Statutory Auditor, John Joseph Shaw, continuing to be the Responsible Individual for the audit of their accounts and that his firm for audit registration purposes was now DonnellyBentley Ltd.

The auditor, John J Shaw and his firm DonnellyBentley Limited, Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

6 March 2014

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 2013 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 2013 and of its deficit 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

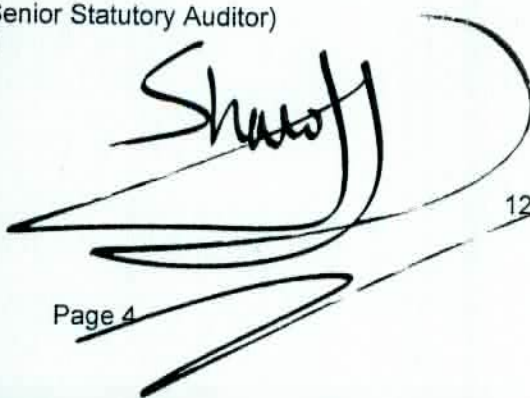
In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

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 DonnellyBentley Limited
Statutory Auditor
Chartered Accountants
70 Chorley New Road
Bolton
BL1 4BY



12 March 2014

British Mountaineering Council
Income and Expenditure Account
for the Year Ended 31 December 2013

Income	Notes	2013 £	2012 £
Membership subscriptions	2	1,582,846	1,516,810
Sports England Grants	3 & A	513,575	407,924
Other Grants and Donations	4	200	800
Surplus from Insurance scheme		269,693	304,847
Surplus from Magazines	5	19,232	17,913
Surplus from Guidebook sales	6	13,701	23,300
Other publications	7	5,703	14,834
Income/(Deficit) from DVD's	8	6,670	(14,621)
Income from Maps	9	1,011	5,614
Sundry Income	10	21,910	19,277
Release of Grants	19	2,136	2,136
Bank Interest and royalties		26,455	33,644
Administration Fees (MTE)		23,491	22,936
Other income re Specialist Programmes		124,740	96,950
		<u>2,611,363</u>	<u>2,452,364</u>
Expenditure			
Salaries and Personnel	11	1,104,459	1,011,178
Office Accommodation and Costs		139,401	163,419
General administrative expenses	12	219,968	225,081
Finance, Consultancy and Bank Charges		52,090	57,715
Marketing and Publicity		61,675	87,264
Summit Magazine		143,129	144,549
Personal Accident and Civil Liability Insurance		332,998	322,811
AGM, Area meetings and Events		32,795	34,100
Cost of Specialist Programmes	13	577,171	397,112
		<u>2,663,686</u>	<u>2,443,229</u>
(Deficit)/Surplus on ordinary activities before taxation		(52,323)	9,135
Corporation Tax	14	-	-
(Deficit)/Surplus on ordinary activities after taxation		<u>(52,323)</u>	<u>9,135</u>
Retained (deficit)/surplus for the financial year	20	<u>(52,323)</u>	<u>9,135</u>

The notes form part of these financial statements

British Mountaineering Council

**Balance Sheet
31 December 2013**

	Notes	£	2013 £	£	2012 £
Fixed Assets					
Tangible Assets	15		247,225		255,601
Investments	22		<u>4</u>		<u>4</u>
			247,229		255,605
Current Assets					
Stocks		91,381		96,595	
Debtors	16	147,386		353,116	
Cash at Bank & in Hand		<u>2,065,531</u>		<u>2,168,884</u>	
		2,304,298		2,618,595	
Creditors : falling due within one year	17	<u>(1,316,060)</u>		<u>(1,584,274)</u>	
Net Current Assets			<u>988,238</u>		<u>1,034,321</u>
Total Assets less Current Liabilities			1,235,467		1,289,926
Deferred Income	18 & 19		(60,726)		(62,862)
Total Assets Less Total Liabilities			<u>1,174,741</u>		<u>1,227,064</u>
Capital & Reserves					
Other Reserves			-		-
Accumulated Fund	20		1,174,741		1,227,064
			<u>1,174,741</u>		<u>1,227,064</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:

J A Simpson

.....
J Simpson – Director

6 March 2014

The notes form part of these financial statements

British Mountaineering Council

Notes to the Financial Statements for the Year Ended 31 December 2013

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

<i>Leasehold Improvements</i>	1.96% straight line (51 years)
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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:

	2013	2012
	£	£
Depreciation – owned assets	16,531	18,930
Auditors' remuneration	6,700	6,300
Pension costs	56,069	49,228

There was no directors remuneration or pension contributions paid in the year (2012 nil).

British Mountaineering Council

Notes to the Financial Statements - continued
for the Year Ended 31 December 2013

2. SUBSCRIPTIONS

	2013	2012
	£	£
Individual	1,282,115	1,227,180
Club	286,511	275,230
Organisations & Trade	14,220	14,400
	<u>1,582,846</u>	<u>1,516,810</u>

3. SPORTS COUNCIL GRANTS

	2013	2012
	£	£
From Sport England	709,873	529,174
Forwarded to MTE	(59,882)	(55,500)
Forwarded to MTUK	(66,889)	(65,750)
Forwarded to NICAS	(35,962)	-
Forwarded to OIA	(33,565)	-
	<u>513,575</u>	<u>407,924</u>

4. OTHER GRANTS AND DONATIONS

	2013	2012
	£	£
MTT - Access Training, Technical & Youth Events	-	800
Other grant to Access program	200	-
	<u>200</u>	<u>800</u>

5. SURPLUS FROM MAGAZINES

	2013	2012
	£	£
Income	88,559	90,495
Expenditure	(69,327)	(72,582)
Surplus	<u>19,232</u>	<u>17,913</u>

6. GUIDE BOOK PUBLICATIONS TRADING ACCOUNT

	2013	2012
	£	£
Sales	22,256	37,898
Cost of Sales	(7,714)	(13,184)
Donations to Access	(841)	(1,414)
Surplus	<u>13,701</u>	<u>23,300</u>

British Mountaineering Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2013**

7. OTHER PUBLICATIONS TRADING ACCOUNT		
	2013	2012
	£	£
Sales	53,924	53,667
Cost of Sales	<u>(48,221)</u>	<u>(38,833)</u>
Surplus	<u>5,703</u>	<u>14,834</u>
8. DVD'S TRADING ACCOUNT		
	2013	2012
	£	£
Sales	10,219	9,030
Cost of Sales	<u>(3,549)</u>	<u>(23,651)</u>
Surplus/(Deficit)	<u>6,670</u>	<u>(14,621)</u>
9. MAPS TRADING ACCOUNT		
	2013	2012
	£	£
Sales	8,463	15,264
Cost of Sales	<u>(7,452)</u>	<u>(9,650)</u>
Surplus	<u>1,011</u>	<u>5,614</u>
10. SUNDRY INCOME		
	2013	2012
	£	£
Reciprocal Rights Cards	1,335	830
Sundry	576	391
Financial Services / Introducers fees	<u>19,999</u>	<u>18,056</u>
	<u>21,910</u>	<u>19,277</u>
11. EMPLOYEE COSTS		
	2013	2012
	£	£
Gross Salaries	925,828	826,404
Social Security Costs	95,800	87,427
Pension Costs	56,069	49,228
Healthcare	2,983	2,818
Recruitment and Training	7,285	6,133
Temporary Staff	16,494	25,545
Redundancy	-	13,623
	<u>1,104,459</u>	<u>1,011,178</u>

No directors remuneration was paid in the year (2012 nil).

British Mountaineering Council

Notes to the Financial Statements - continued
for the Year Ended 31 December 2013

12. GENERAL ADMINISTRATIVE EXPENSES

	2013	2012
	£	£
Postage	55,057	45,142
Stationery & Printing	73,007	83,912
Computer Maintenance & software	75,373	77,097
Depreciation	16,531	18,930
	<u>219,968</u>	<u>225,081</u>

13. NET COST OF SPECIALIST ACTIVITIES

	2013	2012
	£	£
Committee and travel costs	104,180	64,854
Direct expenditure relating to activities	472,991	332,258
	<u>577,171</u>	<u>397,112</u>

14. CORPORATION TAX

	2013	2012
	£	£
Charge in year	-	-
Underprovision re previous year	-	-
	<u>-</u>	<u>-</u>

15. TANGIBLE FIXED ASSETS

	Land and Buildings £	Plant and Machinery £	Leasehold Improvements £	Total £
Cost				
At 1 January 2013	272,044	176,414	92,868	541,326
Additions	-	8,155	-	8,155
Disposals	-	(2,086)	-	(2,086)
At 31 December 2013	<u>272,044</u>	<u>182,483</u>	<u>92,868</u>	<u>547,395</u>
Depreciation				
At 1 January 2013	106,778	143,878	35,069	285,725
Charge for the year	5,149	9,562	1,820	16,531
On disposals	-	(2,086)	-	(2,086)
At 31 December 2013	<u>111,927</u>	<u>151,354</u>	<u>36,889</u>	<u>300,170</u>
Net Book Value				
At 31 December 2013	<u>160,117</u>	<u>31,129</u>	<u>55,979</u>	<u>247,225</u>
At 31 December 2012	<u>165,266</u>	<u>32,536</u>	<u>57,799</u>	<u>255,601</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 2013**

16. DEBTORS

	2013	2012
	£	£
Prepayments	77,100	317,958
Other debtors	70,286	35,158
	<u>147,386</u>	<u>353,116</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013	2012
	£	£
Trade creditors	222,217	538,274
Corporation tax	-	-
Other taxes and social security costs	30,935	26,063
Deferred subscriptions	674,993	721,961
Deferred grant income	220,975	146,139
Other creditors	162,695	151,837
Bank overdraft	4,245	-
	<u>1,316,060</u>	<u>1,584,274</u>

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

	2013	2012
	£	£
Deferred grant income	<u>60,726</u>	<u>62,862</u>

19. DEFERRED GRANT INCOME

	Grants at 2012	Released in Year	Grants at 2013
	£	£	£
D Whillans memorial fund	36,511	(1,201)	35,310
Sports council	20,880	(686)	20,194
Peak park planning board	444	(14)	430
Rural development committee	7,163	(235)	6,928
	<u>64,998</u>	<u>(2,136)</u>	<u>62,862</u>

The deferred grant income will be released as follows:

	£
Within one year	2,136
More than one year	60,726
	<u>62,862</u>

20. MOVEMENT ON MEMBERS FUNDS

	2013	2012
	£	£
At 1 January 2013	1,227,064	1,217,929
Retained (deficit)/surplus	(52,323)	9,135
At 31 December 2013	<u>1,174,741</u>	<u>1,227,064</u>

British Mountaineering Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2013

21. 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.

22. SUBSIDIARY UNDERTAKINGS

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

	2013
	£
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:

	2013	2012
	£	£
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 2013

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

	2013	2012
	£	£
Surplus/(Deficit) for the year	<u>28,958</u>	<u>(24,223)</u>
Reserves	<u>59,928</u>	<u>30,970</u>

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

	2013	2012
	£	£
Surplus for the year	<u>8,731</u>	<u>7,889</u>
Reserves	<u>56,308</u>	<u>47,577</u>

In 2012 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:

	31/03/13	31/03/12
	£	£
Surplus/(Deficit) for the year (after actuarial gains/losses)	<u>53,854</u>	<u>(568,990)</u>
Reserves	<u>(442,139)</u>	<u>(495,993)</u>

23. 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.

24. RELATED PARTY TRANSACTIONS

As explained in note 22, 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 (2012: £2,750)
- Donation towards running costs £39,729 (2012: £18,000)
- Payment of trustees travelling expenses £2,083 (2012: £1,733)

British Mountaineering Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2013

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 Scott Titt 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	£23,491
BMC expenditure:	MTE re profit share from DVD sales	£748
	MTT re profit share from DVD sales	£723

Mr E Douglas, a director of British Mountaineering Council, was paid a fee of £3,060 at normal commercial rates for articles written for the Summit magazine.

25. 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 2013**
(for the information of the directors only)

	2013 £	2012 £
Income	2,611,363	2,452,364
Administrative expenses	<u>(2,663,686)</u>	<u>(2,443,229)</u>
Operating (loss)/profit	<u>(52,323)</u>	<u>9,135</u>
(Loss)/Surplus before tax	<u>(52,323)</u>	<u>9,135</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 2013
(for the information of the directors only)**

	2013	2012
	£	£
Income		
Membership subscriptions	1,582,846	1,516,810
Sports Council Grants	513,575	407,924
Other Grants and Donations	200	800
Surplus from Insurance scheme	269,693	304,847
Surplus from Magazines - High, OTE, Climber & Trail	19,232	17,913
Surplus from Guidebook sales	13,701	23,300
Other publications	5,703	14,834
Income/(Deficit) from DVD's	6,670	(14,621)
Income from Maps	1,011	5,614
Sundry Income (Hut, RR Cards, Coaches)	21,910	19,277
Release of Grants	2,136	2,136
Bank Interest	25,157	32,283
Credit card Royalties	1,298	1,361
Administration Fees (MTE)	23,491	22,936
Specialist Programme Income	124,740	96,950
	<u>2,611,363</u>	<u>2,452,364</u>
Expenditure		
Employee costs:-		
Salaries and NI	1,021,628	927,454
Pension and Life Assurance Costs	56,069	49,228
Healthcare	2,983	2,818
Recruitment Expenses	758	870
Training Courses	6,527	5,263
Temporary Staff	16,494	25,545
	<u>1,104,459</u>	<u>1,011,178</u>
Premises costs:-		
Office Rates, Fuel and Services	49,801	49,366
Communication	55,360	83,670
Servicing and Repairs	13,574	13,066
Office Sundry	20,666	17,317
	<u>139,401</u>	<u>163,419</u>
General administrative expenses:-		
Postage	55,057	45,142
Printing and Stationery	73,007	83,912
Computer maintenance & software	75,373	77,097
Depreciation	16,531	18,930
	<u>219,968</u>	<u>225,081</u>

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British Mountaineering Council

**Schedule to the Income and Expenditure Account
for the Year Ended 31 December 2013
(for the information of the directors only)**

	2013	2012
	£	£
Legal & professional costs:-		
Audit Fees	6,500	6,097
Finance and Consultancy	9,673	14,346
Bank Charges	311	261
Credit Card Charges	35,606	37,011
	<u>52,090</u>	<u>57,715</u>
Marketing and publicity:-		
All advertising and Publicity	113,626	135,505
Less allocated to Insurance	(51,951)	(48,241)
	<u>61,675</u>	<u>87,264</u>
Summit magazine	143,129	144,549
Personal accident and civil liability insurance	332,998	322,811
AGM, area meetings & events	32,795	34,100
Cost of specialist programmes	577,171	397,112
	<u>1,086,093</u>	<u>898,572</u>
TOTAL	<u>2,663,686</u>	<u>2,443,229</u>

British Mountaineering Council

**Schedule to the Income and Expenditure Account
for the Year Ended 31 December 2013
(for the information of the directors only)**

Sports Council Grants	£	2013 £	£	2012 £
From Sport England	709,873		529,174	
Forwarded to MLTE	(59,882)		(55,500)	
Forwarded to MLTUK	(66,889)		(65,750)	
Forwarded to NICAS	(35,962)		-	
Forwarded to OIA	(33,565)		-	
	<u>513,575</u>	513,575	<u>529,174</u>	407,924
 Allocated as follows:-				
Admin Staff cost	70,880		26,564	
IT Staff cost	9,750		10,625	
Summit	6,825		4,625	
Excellence/Talent ID	40,290		36,602	
Technical	2,250		-	
Communications and media	175,427		275,640	
Area Officer	139,710		20,265	
Competitions	44,264		20,624	
Youth	4,900		-	
Equity	10,657		9,979	
Climbing Walls	8,622		3,000	
	<u>(513,575)</u>	(513,575)	<u>(407,924)</u>	(407,924)
		<u>-</u>	<u>-</u>	<u>-</u>

British Mountaineering Council

Specialist Programmes in 2013

	Access & Conservation	Facilities	Heritage	Guide-books	Competitions	Expeditions	Safety & Training	Technical	Youth & Equity	National & International Representation	Performance	Volunteers Clubs & Media	Total
Start Fund @ 1 January 2013	9,862	-	-	-	-	16,680	-	-	-	-	-	-	26,542
Programme Income													
Sports Council Grants	-	8,622	-	-	44,264	-	40,290	2,250	15,557	139,710	-	175,427	426,120
Other grants, donation & sales	200	-	-	-	73,767	-	13,419	-	25,455	-	12,100	-	124,940
Programme costs													
Direct Costs	(41,603)	(9,255)	(38,347)	-	(139,225)	(20,751)	(57,081)	(13,180)	(30,230)	(38,151)	(10,696)	(107,267)	(505,786)
Committee & travel costs	(15,262)	(27,153)	(2,262)	-	(2,797)	(1,211)	(1,640)	(2,754)	(4,924)	(46,170)	-	(6)	(104,180)
Surplus/(loss) pre overhead allocation	(56,665)	(27,786)	(40,609)	-	(23,992)	(17,962)	(5,012)	(13,685)	5,859	55,388	1,404	68,154	(54,905)
End Fund @ 31 December 2013	9,862	-	-	-	-	12,680	-	-	-	-	-	-	22,542
Costs with staff allocation													
Staff PY	2.8	1.0	0.1	0.9	0.9	0.1	0.7	0.5	0.7	4.7	0.2	1.6	14.2
Overhead allocation	172,663	65,875	16,125	58,684	55,091	7,186	45,510	33,534	40,720	296,026	13,174	97,009	901,598
(Surplus)/loss pre overhead allocation	56,665	27,786	40,609	-	23,992	17,962	5,012	13,685	(5,859)	(55,388)	(1,404)	(68,154)	54,905
Net cost	229,328	93,661	56,734	58,684	79,083	25,148	50,522	47,219	34,861	240,638	11,770	28,855	956,503
Direct costs	41,603	9,255	38,347	-	139,225	20,751	57,081	13,180	30,230	38,151	10,696	107,267	505,786
Committee & travel costs	15,262	27,153	2,262	-	2,797	1,211	1,640	2,754	4,924	46,170	-	6	104,180
Overhead allocation	172,663	65,875	16,125	58,684	55,091	7,186	45,510	33,534	40,720	296,026	13,174	97,009	901,598
Total expenditure	229,528	102,283	56,734	58,684	197,113	29,148	104,231	49,469	75,873	380,348	23,870	204,282	1,511,563

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