

# ACCOUNTS OVERVIEW



The British Mountaineering Council  
Profit and Loss - by Department  
For year ended 31/12/2023

# ACCOUNTS OVERVIEW



	Access and Conservation	Administration and Governance	GB Climbing	Marketing and Communications	Membership and Trading	Sport and Community Development	All Departments
Revenue							
Revenue - Sales							
Membership Individuals	0	0	0	0	2,066,854	0	2,066,854
Memberships Clubs	0	0	0	0	528,867	0	528,867
Memberships Associate	0	0	0	0	4,894	0	4,894
Memberships Other	0	0	0	0	(3,265)	0	(3,265)
<b>Total Revenue - Sales</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,597,350</b>	<b>0</b>	<b>2,597,350</b>
Revenue - Products							
Insurance Commission	0	0	0	0	431,829	0	431,829
Financial services sales	0	0	0	0	11,078	0	11,078
Mag income - Fall-Line Skiing	0	0	0	0	286	0	286
Mag income - Climber	0	0	0	0	20,702	0	20,702
Mag income - Trail	0	0	0	0	15,927	0	15,927
Mag Income - Country Walking	0	0	0	0	2,120	0	2,120
Mag income - TGO	0	0	0	0	4,720	0	4,720
Magazine income - Trek & Mountain	0	0	0	0	7,382	0	7,382
Deferred mag income	0	0	0	0	293	0	293
SHOP Guidebook Sales	0	0	0	0	58,497	0	58,497
Publication Sales	0	0	0	0	7,232	2,000	9,232
DVD Sales	0	0	0	0	245	0	245
RR Cards income	0	0	0	0	4,200	0	4,200
<b>Total Revenue - Products</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>564,510</b>	<b>2,000</b>	<b>566,510</b>
Revenue - Services							
Grants UKS	0	0	415,184	0	0	19,152	434,336
Grants Sport England	0	16,511	196,524	0	0	489,715	702,750
Grants Other	0	0	0	0	0	0	0
<b>Total Revenue - Grants</b>	<b>0</b>	<b>16,511</b>	<b>611,708</b>	<b>0</b>	<b>0</b>	<b>508,867</b>	<b>1,137,086</b>
Revenue - Other							
Insurance amendment fees	0	0	0	0	1,633	0	1,633
Hut Income	0	0	0	0	(220)	13,577	13,357
Partnership Income	34,215	0	18,537	94,251	0	0	147,003
Event Entry fees	(419)	(394)	164,879	33,302	0	18,773	216,141
Athlete Contribution	0	0	157,507	0	0	0	157,507
Bank Interest	0	20,834	0	0	0	0	20,834
Miscellaneous Income	72	1	2,208	6,751	4,138	5,038	18,208
<b>Total Revenue - Other</b>	<b>33,868</b>	<b>20,441</b>	<b>343,131</b>	<b>134,304</b>	<b>5,551</b>	<b>37,387</b>	<b>574,683</b>
Sales Returns and Discounts							
Refunds for Multi Members	0	0	0	0	3,812	0	3,812
<b>Total Sales Returns and Discounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,812</b>	<b>0</b>	<b>3,812</b>
<b>Total Revenue</b>	<b>33,868</b>	<b>36,952</b>	<b>954,840</b>	<b>134,304</b>	<b>3,163,598</b>	<b>548,254</b>	<b>4,871,816</b>

# ACCOUNTS OVERVIEW



	Access and Conservation	Administration and Governance	GB Climbing	Marketing and Communications	Membership and Trading	Sport and Community Development	All Departments
Cost of Revenue							
Cost of Sales Revenue							
Summit Costs	0	0	0	2,037	107,650	0	109,687
Membership cards print & post	0	49	0	239	87,443	0	87,730
Insurance Members CL	0	0	0	0	591,963	0	591,963
Insurance Members PA	0	0	0	0	53,760	0	53,760
Magazine Distribution - Fall-Line Skiing	0	0	0	0	364	0	364
Magazine Distribution - Climber	0	0	0	0	16,690	0	16,690
Magazine Distribution - Trail	0	0	0	0	10,629	0	10,629
Magazine Distribution - Country Walking	0	0	0	0	2,329	0	2,329
Magazine distribution - TGO	0	0	0	0	2,805	0	2,805
Magazine Distribution - Trek & Mountain	0	0	0	0	6,201	0	6,201
Guidebooks contribution to access	50	0	0	0	0	0	50
<b>Total Cost of Sales Revenue</b>	<b>50</b>	<b>49</b>	<b>0</b>	<b>2,276</b>	<b>879,833</b>	<b>0</b>	<b>882,208</b>
Cost of Products Revenue							
Stock Move Guidebook	0	0	0	0	2,811	0	2,811
Stock Move Publication	0	0	0	0	6,484	0	6,484
SHOP Purchases Publications	0	0	0	167	12,260	0	12,427
Stock Move BMC Clothing	0	0	0	0	4,422	0	4,422
Purchases BMC Clothing	73	0	3,067	4,325	6,357	0	13,822
Stock Move Map	0	0	0	0	(911)	0	(911)
Stock Move RR Cards	0	0	0	0	4,836	0	4,836
Stock Move Safety product	0	0	0	0	1,259	0	1,259
Maps - costs	0	0	0	0	88	0	88
<b>Total Cost of Products Revenue</b>	<b>73</b>	<b>0</b>	<b>3,067</b>	<b>4,492</b>	<b>37,605</b>	<b>0</b>	<b>45,237</b>
Cost of Other Revenue							
Hut Running Costs	0	0	0	0	0	20,126	20,126
Hut Repair costs	0	0	0	0	0	1,402	1,402
<b>Total Cost of Other Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,528</b>	<b>21,528</b>
<b>Total Cost of Revenue</b>	<b>123</b>	<b>49</b>	<b>3,067</b>	<b>6,767</b>	<b>917,438</b>	<b>21,528</b>	<b>948,973</b>
<b>Gross Profit</b>	<b>33,745</b>	<b>36,903</b>	<b>951,772</b>	<b>127,537</b>	<b>2,246,160</b>	<b>526,726</b>	<b>3,922,843</b>

# ACCOUNTS OVERVIEW



	Access and Conservation	Administration and Governance	GB Climbing	Marketing and Communications	Membership and Trading	Sport and Community Development	All Departments
Operating Expenses							
General and Administrative Expenses							
Charitable Contributions							
Donations	200	0	0	0	0	0	200
<b>Total Charitable Contributions</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>
Computer Processing Expenses							
IT accessories	110	8	0	86	0	0	204
IT Consumables	170	129	348	264	0	0	911
Computer Accessories	0	0	0	1,098	0	0	1,098
Servers	0	0	0	0	0	0	0
Disaster recovery costs	0	0	0	10,399	0	0	10,399
Misc IT costs	30	0	0	0	0	0	30
IT Training	0	0	99	0	0	0	99
Website Development	0	0	0	14,250	0	0	14,250
Website Maintenance	0	0	0	18,411	0	23	18,434
<b>Total Computer Processing Expenses</b>	<b>310</b>	<b>137</b>	<b>447</b>	<b>44,508</b>	<b>0</b>	<b>23</b>	<b>45,425</b>
Copying and Printing							
Annual Report	0	0	0	0	0	0	0
Printed Stationery	136	325	1,785	170	0	0	2,416
<b>Total Copying and Printing</b>	<b>136</b>	<b>325</b>	<b>1,785</b>	<b>170</b>	<b>0</b>	<b>0</b>	<b>2,416</b>
Due and Subscriptions							
Memberships	0	3,130	840	536	4,892	0	9,397
Subscriptions to Organisations	17,085	9,337	1,122	1,536	2,079	3,806	34,965
Licences	0	0	5,262	0	0	3,064	8,325
<b>Total Due and Subscriptions</b>	<b>17,085</b>	<b>12,467</b>	<b>7,224</b>	<b>2,072</b>	<b>6,971</b>	<b>6,869</b>	<b>52,688</b>
Travel, Meals and Entertainment							
Travel Expenses							
Domestic travel - air	0	455	4,998	457	0	0	5,911
Domestic travel - rail	1,056	2,294	5,090	1,312	0	1,770	11,522
Domestic travel - car hire	1,730	822	12,028	1,742	0	2,031	18,353
Domestic travel Mileage claims	7,129	7,913	31,684	3,597	0	8,348	58,672
International travel - air	0	2,366	119,923	578	0	5,272	128,139
International travel - rail	0	0	5,252	0	0	23	5,275
International travel - Mileage claims	0	0	881	0	0	59	940
International travel - car	0	0	21,241	30	0	64	21,335
Domestic Accommodation	688	12,359	47,617	11,441	356	3,732	76,193
International Accommodation	0	166	157,691	0	0	1,298	159,154
Parking	15	58	3,198	59	0	183	3,514
Tolls	0	22	211	0	0	38	270
Fuel for Hire Cars	97	150	1,874	77	0	95	2,293
<b>Total Travel Expenses</b>	<b>10,715</b>	<b>26,604</b>	<b>411,687</b>	<b>19,295</b>	<b>356</b>	<b>22,914</b>	<b>491,571</b>

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	Access and Conservation	Administration and Governance	GB Climbing	Marketing and Communications	Membership and Trading	Sport and Community Development	All Departments
<b>Meals and Entertainment</b>							
Domestic entertaining	0	0	(1,455)	0	0	570	(885)
International entertaining	0	0	32	2,351	0	0	2,384
Subsistence (meals & food)	664	4,216	42,841	1,808	9	5,810	55,348
Per diems	0	0	0	750	0	0	750
<b>Total Meals and Entertainment</b>	<b>664</b>	<b>4,216</b>	<b>41,418</b>	<b>4,909</b>	<b>9</b>	<b>6,380</b>	<b>57,597</b>
<b>Total Travel, Meals and Entertainment</b>	<b>11,379</b>	<b>30,820</b>	<b>453,104</b>	<b>24,204</b>	<b>365</b>	<b>29,294</b>	<b>549,167</b>
<b>Office Supplies</b>							
Books ,Periodicals & TV Licence	35	159	0	0	0	0	194
Kitchen & Refreshments	0	1,400	4	248	0	0	1,652
Copier	0	0	0	2,736	0	0	2,736
Printing	337	25	181	3,498	0	971	5,011
Office Stationery & Consumables	4,203	2,578	1,111	66	971	217	9,146
<b>Total Office Supplies</b>	<b>4,575</b>	<b>4,162</b>	<b>1,296</b>	<b>6,548</b>	<b>971</b>	<b>1,188</b>	<b>18,739</b>
<b>Postage and Delivery</b>							
Postage - General	3	7,354	116	0	23,780	0	31,254
Postage - Courier	59	205	25	71	1,706	0	2,065
<b>Total Postage and Delivery</b>	<b>62</b>	<b>7,559</b>	<b>141</b>	<b>71</b>	<b>25,486</b>	<b>0</b>	<b>33,319</b>
<b>Total General and Administrative Expenses</b>	<b>33,749</b>	<b>55,471</b>	<b>463,997</b>	<b>77,572</b>	<b>33,794</b>	<b>37,374</b>	<b>701,955</b>
<b>Advertising and Promotion</b>							
Content generation	0	0	6,875	7,378	0	4,800	19,053
Creative & production	9,345	550	5,385	47,219	0	3,215	65,714
Marketing	857	0	5,697	14,620	1,226	1,500	23,900
Advertising	0	37	0	43,553	2,555	0	46,145
Agency Fees	0	0	0	4,391	0	200	4,591
Merchandise	0	0	25,931	3,901	13,443	197	43,473
Media Collateral	0	0	0	4,515	0	0	4,515
PR & Publicity	0	0	0	10,907	0	0	10,907
Sponsor relations	0	0	0	28,436	0	0	28,436
Ambassador program	0	400	200	6,710	0	388	7,698
Fundraising	1,313	0	0	0	0	0	1,313
<b>Total Advertising and Promotion</b>	<b>11,515</b>	<b>987</b>	<b>44,088</b>	<b>171,629</b>	<b>17,224</b>	<b>10,301</b>	<b>255,745</b>
<b>Telecommunication</b>							
Telephones (Land Line)	0	16,609	0	328	0	0	16,937
Telephones Mobile	0	0	69	24,739	0	0	24,808
<b>Total Telecommunication</b>	<b>0</b>	<b>16,609</b>	<b>69</b>	<b>25,067</b>	<b>0</b>	<b>0</b>	<b>41,745</b>
<b>Total Marketing and Advertising Expenses</b>	<b>11,515</b>	<b>17,597</b>	<b>44,157</b>	<b>196,696</b>	<b>17,224</b>	<b>10,301</b>	<b>297,490</b>

# ACCOUNTS OVERVIEW



	Access and Conservation	Administration and Governance	GB Climbing	Marketing and Communications	Membership and Trading	Sport and Community Development	All Departments
<b>Depreciation and Amortization Expense</b>							
<b>Depreciation</b>							
Depreciation - Huts	0	1,062	0	0	0	758	1,820
Depreciation - Refurb 2016	0	26,768	0	0	0	0	26,768
Depreciation - Burton Road	0	5,149	0	0	0	0	5,149
Depreciation - Office F & F	0	318	0	0	0	0	318
Depreciation - Equipment	0	22,193	0	0	0	0	22,193
Depreciation - Office Refurbishment	0	890	0	0	0	0	890
<b>Total Depreciation</b>	<b>0.00</b>	<b>56,380.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>758.45</b>	<b>57,138.45</b>
<b>Total Depreciation and Amortization Expense</b>	<b>0</b>	<b>56,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>758</b>	<b>57,138</b>
<b>Payroll and Related Expenses</b>							
<b>Salary and Wages</b>							
Salaries - Gross	195,449	457,957	424,363	282,816	158,544	289,502	1,808,632
Salaries - Life Assurance Scheme	0	8,746	0	0	0	0	8,746
Salaries - ER's NI	19,899	46,643	39,679	26,213	14,351	29,773	176,557
Salaries - DG Pension costs	0	6,261	0	0	0	0	6,261
Salaries - ER's Pension & Life Assur. Scheme	12,379	19,462	18,699	12,595	8,225	16,251	87,611
Salaries - Bupa Health Care	0	7,024	0	0	0	0	7,024
Personnel - Recruitment Exps	0	1,246	0	0	0	0	1,246
Personnel - Temp staff	0	8,961	150	6,150	0	0	15,261
Personnel - purchases	0	3,148	0	0	0	0	3,148
Personnel - Training Courses	0	11,586	917	83	200	569	13,355
Volunteer training	0	1,113	366	0	0	5,866	7,345
Personnel - Consultants	0	7,749	25,476	0	0	500	33,725
Personnel - Contractors	525	3,375	22,587	19,266	0	12,500	58,254
<b>Total Salary and Wages</b>	<b>228,252</b>	<b>583,270</b>	<b>532,239</b>	<b>347,123</b>	<b>181,320</b>	<b>354,960</b>	<b>2,227,164</b>
<b>Total Payroll and Related Expense</b>	<b>228,252</b>	<b>583,270</b>	<b>532,239</b>	<b>347,123</b>	<b>181,320</b>	<b>354,960</b>	<b>2,227,164</b>
<b>Utilities and Facilities</b>							
<b>Facilities</b>							
Office - Rates	0	17,588	0	0	0	0	17,588
Office - Insurance	0	71,878	0	0	0	0	71,878
Office - Gardener	0	1,468	0	0	0	0	1,468
Office - Cleaning	0	13,547	0	0	0	0	13,547
Office - Transport	0	0	0	0	0	2,420	2,420
<b>Total Facilities</b>	<b>0</b>	<b>104,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,420</b>	<b>106,900</b>
<b>Repairs and Maintenance</b>							
Office - Servicing & Repairs	2,360	15,284	0	0	0	0	17,644
Repairs to Buildings	0	7,970	0	0	0	0	7,970
Equipment Rental	0	0	2,009	1,200	0	0	3,209
Property Management	3,989	0	0	0	0	0	3,989
<b>Total Repairs and Maintenance</b>	<b>6,349</b>	<b>23,254</b>	<b>2,009</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>32,812</b>

# ACCOUNTS OVERVIEW



	Access and Conservation	Administration and Governance	GB Climbing	Marketing and Communications	Membership and Trading	Sport and Community Development	All Departments
<b>Utilities</b>							
Office - Water	0	793	0	0	0	0	793
Office - Electricity	0	9,798	0	0	0	0	9,798
Office - Gas	0	7,231	0	0	0	0	7,231
<b>Total Utilities</b>	<b>0</b>	<b>17,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,822</b>
<b>Total Utilities and Facilities</b>	<b>6,349</b>	<b>145,556</b>	<b>2,009</b>	<b>1,200</b>	<b>0</b>	<b>2,420</b>	<b>157,534</b>
<b>Operating and Maintenance Expenses</b>							
<b>Professional Services</b>							
Legal fees	0	28,153	2,378	1,925	0	9,201	41,657
Audit Fees	0	12,786	0	0	0	0	12,786
DBS checks	0	(2,918)	228	13	2,489	99	(89)
Consultancy Fees - Finance	0	250	0	0	0	0	250
<b>Total Professional Services</b>	<b>0</b>	<b>38,270</b>	<b>2,606</b>	<b>1,938</b>	<b>2,489</b>	<b>9,300</b>	<b>54,604</b>
<b>Software and Maintenance</b>							
Software - Finance	0	28,557	0	796	0	0	29,352
Database/ Systems development	0	0	0	9,165	(1,314)	1,750	9,601
Office Software	0	516	81	5,739	0	0	6,336
Software licences	0	0	0	20,320	0	8,370	28,690
Software subscriptions	1,584	1,805	0	45,694	336	444	49,863
External software development	0	0	0	0	0	0	0
Computer Maint & Upgrade	0	0	0	1,531	0	0	1,531
Networking	0	0	0	27,716	0	324	28,040
<b>Total Software and Maintenance</b>	<b>1,584</b>	<b>30,878</b>	<b>81</b>	<b>110,961</b>	<b>(978)</b>	<b>10,888</b>	<b>153,414</b>
<b>Other Operating Expense</b>							
Staff Expenses	656	3,986	315	327	0	125	5,409
Translation services	1,654	104	122	0	0	0	1,880
Meeting expenses	0	299	114	60	0	457	930
Grants awarded	9,181	0	72,615	0	0	294,191	375,987
Other Office Related Expenses	17,756	25	0	0	0	0	17,781
Other Expenses related to Meetings/Events	668	5,115	2,170	600	0	1,273	9,826
Venue hire	0	4,244	186,548	15,530	0	12,380	218,702
Catering	0	1,156	8,254	8,843	0	6,017	24,270
Security	0	57	0	0	0	0	57
Ticketing	0	0	223	(2,497)	0	0	(2,273)
Seminars/ Courses	555	0	0	0	(78)	(10,117)	(9,640)
Lectures	471	0	0	0	0	0	471
Trasnport of equipment	0	0	66	0	0	0	66
Event presentation	568	0	41,428	11,345	0	1,036	54,376
Sports Science & Sports Medicine	0	0	30,920	0	0	0	30,920
Wall entry/ Training	0	0	3,907	0	0	1,043	4,950
Route Setting	0	0	96,997	0	0	0	96,997
International Competition Entry costs	0	0	14,966	0	0	0	14,966
Prizes and Awards	0	0	3,314	4,603	357	320	8,594
<b>Total Other Operating Expense</b>	<b>31,509</b>	<b>14,986</b>	<b>461,960</b>	<b>38,810</b>	<b>279</b>	<b>306,725</b>	<b>854,270</b>
<b>Total Operating and Maintenance Expenses</b>	<b>33,093</b>	<b>84,134</b>	<b>464,647</b>	<b>151,709</b>	<b>1,791</b>	<b>326,913</b>	<b>1,062,287</b>
<b>Total Operating Expenses</b>	<b>312,957</b>	<b>942,408</b>	<b>1,507,048</b>	<b>774,299</b>	<b>234,129</b>	<b>732,726</b>	<b>4,503,568</b>

# ACCOUNTS OVERVIEW



Other Expense

Interest Expenses

Bank Charges	0	447	76	41	0	0	564
Corporate Mastercard Charges	0	108	0	0	0	0	108
Card Collection Charges	0	21,838	0	273	3,469	0	25,581
Bad debt provision				18,000			18,000
<b>Total Interest Expenses</b>	<b>0</b>	<b>22,393</b>	<b>76</b>	<b>18,314</b>	<b>3,469</b>	<b>0</b>	<b>44,252</b>
<b>Total Other Expenses</b>	<b>0</b>	<b>22,393</b>	<b>76</b>	<b>18,314</b>	<b>3,469</b>	<b>0</b>	<b>44,252</b>

<b>Net Income (Loss)</b>	<b>(279,213)</b>	<b>(927,898)</b>	<b>(555,351)</b>	<b>(665,077)</b>	<b>2,008,562</b>	<b>(206,001)</b>	<b>(624,977)</b>
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Total expenditure check	313,081	964,850	1,510,191	799,381	1,155,036	754,255	5,496,793
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# ACCOUNTS OVERVIEW



## GBC 2023 P&L Summary

Actual - year ended 31/12/23			Income analysis			Original Budget					
	YTD	Total income	UKS	SE	Other income		UKS	SE	Other income	Total income	Variance
Dom comps	158,929	158,929			158,929	Dom comps			120,000	120,000	38,929
UKS Core	99,872	99,872	99,872		0	UKS Core	214,030			214,030	(114,158)
UKS NT	124,240	124,240	67,409		56,830	UKS NT	112,000			112,000	12,240
UKS Podium	95,058	95,058	95,058		0	UKS Podium	80,000			80,000	15,058
UKS Progression	141,512	141,512	137,991		3,521	UKS Progression	215,000			215,000	(73,488)
Other	37,631	37,631	26,600		11,031	Other			87,000	87,000	(49,369)
SE Talent	297,599	297,599		196,524	101,075	SE Talent		205,000		205,000	92,599
	954,840	954,840	426,930	196,524	331,386		621,030	205,000	207,000	1,033,030	(78,190)
											0
											(78,190)
Actual - year ended 31/12/23			Income analysis			Original Budget					
	YTD	Total expenditure								Total expenditure	
Dom comps	377,607	377,607				Dom comps			195,613	195,613	181,994
UKS Core	171,944	171,944				UKS Core	220,914			220,914	(48,970)
UKS NT	242,012	242,012				UKS NT	111,740			111,740	130,272
UKS Podium	94,899	94,899				UKS Podium	82,489			82,489	12,410
UKS Progression	139,719	139,719				UKS Progression	173,023			173,023	(33,304)
Other	138,674	138,674				Other			236,470	236,470	(97,796)
SE Talent	345,337	345,337				SE Talent		208,963		208,963	136,374
	1,510,191	1,510,191					588,166	208,963	432,083	1,229,212	280,979
											0
											280,979
Actual - year ended 31/12/23			Income analysis			Original Budget					
	YTD	Net surplus / (Deficit)								Net surplus / (Deficit)	
Dom comps	(218,678)	(218,678)				Dom comps	0	0	(75,613)	(75,613)	(143,065)
UKS Core	(72,072)	(72,072)				UKS Core	(6,884)	0	0	(6,884)	(65,188)
UKS NT	(117,772)	(117,772)				UKS NT	260	0	0	260	(118,032)
UKS Podium	159	159				UKS Podium	(2,489)	0	0	(2,489)	2,648
UKS Progression	1,793	1,793				UKS Progression	41,977	0	0	41,977	(40,184)
Other	(101,043)	(101,043)				Other	0	0	(149,470)	(149,470)	48,427
SE Talent	(47,738)	(47,738)				SE Talent	0	(3,963)	0	(3,963)	(43,775)
	(555,351)	(555,351)					32,864	(3,963)	(225,083)	(196,182)	(359,169)