

**Report of the Directors and
Audited Financial Statements for the Year Ended 31 December 2015
for
British Mountaineering Council**

British Mountaineering Council

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British Mountaineering Council
Company Information
for the Year Ended 31 December 2015

DIRECTORS: R Siddiqui (Chair)
E D Collier
R Davies
C Knowles
N Kurth
M Leslie-Wujastyk
J Simpson
B Smith

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 2015

The directors present their report with the financial statements of the company for the year ended 31 December 2015.

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 (resigned 25/04/15)	M Leslie-Wujastyk
M Watson (resigned 25/04/15)	B Smith
J Simpson	E D Collier
C Knowles	R Siddiqui (appointed 25/04/15)
R Davies	N Kurth (appointed 25/04/15)

CHARITABLE DONATIONS

£20,412 was donated to Mountain Heritage 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.

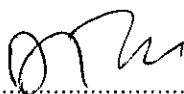
British Mountaineering Council
Report of the Directors
for the Year Ended 31 December 2015

AUDITOR

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

10 March 2016

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 2015 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 January 2015) (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 2015 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

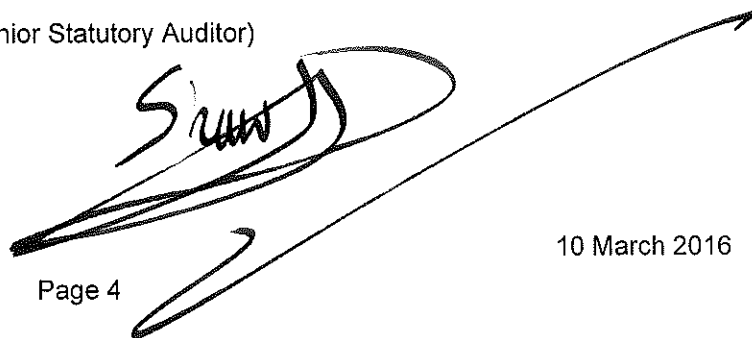
In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

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 in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

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



10 March 2016

British Mountaineering Council
Income and Expenditure Account
for the Year Ended 31 December 2015

Income	Notes	2015 £	2014 £
Membership subscriptions	2	1,685,852	1,603,043
Sports England Grants	3	568,643	530,805
Surplus from Insurance scheme		242,695	279,498
Surplus from Magazines	4	12,010	14,925
Surplus/(Deficit) from Guidebook sales	5	15,537	(4,666)
Other publications	6	5,733	9,422
Income from DVD's	7	730	3,672
(Deficit)/Income from Maps	8	(270)	2,655
Sundry Income	9	20,415	20,057
Release of Grants	18	2,136	2,136
Bank Interest and royalties		15,752	14,609
Administration Fees (MTE)		24,120	23,676
Other income re Specialist Programmes		141,652	116,795
		<u>2,735,005</u>	<u>2,616,627</u>
Expenditure			
Salaries and Personnel	10	1,159,170	1,142,942
Office Accommodation and Costs		205,864	198,492
General administrative expenses	11	164,901	184,368
Finance, Consultancy and Bank Charges		62,941	52,208
Marketing and Publicity		51,699	36,130
Summit Magazine		171,269	167,591
Personal Accident and Civil Liability Insurance		294,175	295,917
AGM, Area meetings and Events		46,995	37,178
Cost of Specialist Programmes	12	531,343	547,246
		<u>2,688,357</u>	<u>2,662,072</u>
Surplus/(Deficit) on ordinary activities before taxation		46,648	(45,445)
Corporation Tax	13	-	-
Surplus/(Deficit) on ordinary activities after taxation		<u>46,648</u>	<u>(45,445)</u>
Retained surplus/(deficit) for the financial year	19	<u>46,648</u>	<u>(45,445)</u>

The notes form part of these financial statements

British Mountaineering Council

**Balance Sheet
31 December 2015**

	Notes	2015		2014	
		£	£	£	£
Fixed Assets					
Tangible assets	14		234,107		232,061
Investments	21		<u>4</u>		<u>4</u>
			234,111		232,065
Current Assets					
Stocks		73,723		85,078	
Debtors	15	203,505		88,924	
Cash at bank and in hand		<u>2,096,102</u>		<u>1,997,968</u>	
		2,373,330		2,171,970	
Creditors: falling due within one year	16	<u>(1,375,043)</u>		<u>(1,216,149)</u>	
Net Current Assets			<u>998,287</u>		<u>955,821</u>
Total Assets Less Current Liabilities			1,232,398		1,187,886
Deferred Income	17		(56,454)		(58,590)
Total Assets Less Total Liabilities			<u>1,175,944</u>		<u>1,129,296</u>
Capital and Reserves					
Other reserves			-		-
Accumulated fund	19		1,175,944		1,129,296
			<u>1,175,944</u>		<u>1,129,296</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

10 March 2016

The notes form part of these financial statements

British Mountaineering Council
Notes to the Financial Statements
for the Year Ended 31 December 2015

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 January 2015).

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

The Sports Council grant is credited to the income and expenditure account on a time apportioned basis; other grants are credited to the income and expenditure account as the relevant expenditure is recognised.

1. **OPERATING SURPLUS**

The operating surplus is stated after charging:	2015	2014
	£	£
Depreciation – owned assets	14,734	17,072
Auditors' remuneration	7,450	6,750
Pension costs	61,063	62,733

There was no directors remuneration or pension contributions paid in the year (2014 nil).

British Mountaineering Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

2. SUBSCRIPTIONS

	2015	2014
	£	£
Individual	1,331,689	1,307,968
Club	343,669	283,919
Organisations and trade	10,494	11,156
	<u>1,685,852</u>	<u>1,603,043</u>

3. SPORTS COUNCIL GRANTS

	2015	2014
	£	£
From Sport England	760,739	711,139
Forwarded to MTE	(73,348)	(74,173)
Forwarded to MTUK	(77,040)	(65,883)
Forwarded to NICAS	(32,120)	(30,688)
Forwarded to OIA	(9,588)	(9,590)
	<u>568,643</u>	<u>530,805</u>

4. SURPLUS FROM MAGAZINES

	2015	2014
	£	£
Income	70,089	75,024
Expenditure	<u>(58,079)</u>	<u>(60,099)</u>
Surplus	<u>12,010</u>	<u>14,925</u>

5. GUIDE BOOK PUBLICATIONS TRADING ACCOUNT

	2015	2014
	£	£
Sales	25,551	17,216
Cost of sales	(7,199)	(10,500)
Donations to Access	(875)	(725)
Stock write down	(1,940)	(10,657)
Surplus/(Deficit)	<u>15,537</u>	<u>(4,666)</u>

6. OTHER PUBLICATIONS TRADING ACCOUNT

	2015	2014
	£	£
Sales	48,267	64,757
Cost of sales	<u>(42,534)</u>	<u>(55,335)</u>
Surplus	<u>5,733</u>	<u>9,422</u>

British Mountaineering Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

7. DVD'S TRADING ACCOUNT

	2015	2014
	£	£
Sales	4,988	8,074
Cost of Sales	<u>(4,258)</u>	<u>(4,402)</u>
Surplus/(Deficit)	<u>730</u>	<u>3,672</u>

8. MAPS TRADING ACCOUNT

	2015	2014
	£	£
Sales	7,500	5,294
Cost of sales	(5,602)	(2,639)
Stock write down	<u>(2,168)</u>	<u>-</u>
(Deficit)/Surplus	<u>(270)</u>	<u>2,655</u>

9. SUNDRY INCOME

	2015	2014
	£	£
Reciprocal rights cards	(482)	1,283
Sundry	(2,239)	(2,198)
Financial services / introducers fees	<u>23,136</u>	<u>20,972</u>
	<u>20,415</u>	<u>20,057</u>

10. EMPLOYEE COSTS

	2015	2014
	£	£
Gross salaries	958,524	972,751
Social security costs	96,074	97,520
Pension costs	61,063	62,733
Healthcare	3,135	3,208
Recruitment and training	12,862	2,606
Temporary staff	-	4,124
Redundancy	<u>27,512</u>	<u>-</u>
	<u>1,159,170</u>	<u>1,142,942</u>

No directors remuneration was paid in the year (2014 nil).

British Mountaineering Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

11. GENERAL ADMINISTRATIVE EXPENSES

	2015	2014
	£	£
Postage	46,072	56,482
Stationery and printing	48,589	59,755
Computer maintenance and software	55,506	51,059
Depreciation	14,734	17,072
	<u>164,901</u>	<u>184,368</u>

12. NET COST OF SPECIALIST ACTIVITIES

	2015	2014
	£	£
Committee and travel costs	76,482	91,455
Direct expenditure relating to activities	454,861	455,791
	<u>531,343</u>	<u>547,246</u>

See also note 14 below regarding hut expenditure included in the above totals.

13. CORPORATION TAX

	2015	2014
	£	£
Charge in year	-	-
Underprovision re previous year	-	-
	<u>-</u>	<u>-</u>

14. TANGIBLE FIXED ASSETS

	Land and Buildings £	Plant and Machinery £	Leasehold Improvements £	Total £
Cost				
At 1 January 2015	272,044	184,391	92,868	549,303
Additions	-	3,662	13,118	16,780
Disposals	-	-	-	-
At 31 December 2015	<u>272,044</u>	<u>188,053</u>	<u>105,986</u>	<u>566,083</u>
Depreciation				
At 1 January 2015	117,076	161,457	38,709	317,242
Charge for the year	5,149	5,579	4,006	14,734
On disposals	-	-	-	-
At 31 December 2015	<u>122,225</u>	<u>167,036</u>	<u>42,715</u>	<u>331,976</u>
Net Book Value				
At 31 December 2015	<u>149,819</u>	<u>21,017</u>	<u>63,271</u>	<u>234,107</u>
At 31 December 2014	<u>154,968</u>	<u>22,934</u>	<u>54,159</u>	<u>232,061</u>

In addition to the above fixed assets, The Glen Brittle Memorial Hall (GBMH – in memory of climbers who died in the Second World War) and the Alex MacIntyre Memorial Hall (AMMH) are also jointly owned by the Officers of the BMC and the Mountaineering Council of Scotland (MCoS). These officials hold the properties in trust for the benefit of the members of these two organisations.

British Mountaineering Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

14. TANGIBLE FIXED ASSETS (continued)

The GBMH was originally transferred to the BMC and MCoS in 1968, and the AMMH in 1983.

According to the 1968 Deed of transfer, the BMC is responsible for the upkeep of the GBMH. £25,000 has been spent on these properties by the BMC in both 2014 and 2013. This expenditure was written-off as part of the 'Cost of Specialist Programmes' as per page 5 and Note 13 to these accounts.

This year an additional £50,000 has been lent to GBMH, interest free, for a 5 year period, to be spent on further refurbishment.

15. DEBTORS

	2015	2014
	£	£
Prepayments	92,869	33,656
Other debtors	110,636	55,268
	<u>203,505</u>	<u>88,924</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Trade creditors	244,365	156,202
Corporation tax	-	-
Other taxes and social security costs	33,219	25,265
Deferred subscriptions	748,469	697,120
Deferred grant income	224,918	218,166
Other creditors	123,189	119,396
Bank overdraft	883	-
	<u>1,375,043</u>	<u>1,216,149</u>

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

	2015	2014
	£	£
Deferred grant income	<u>56,454</u>	<u>58,590</u>

18. DEFERRED GRANT INCOME

	Grants at 2014	Released in Year	Grants at 2015
	£	£	£
D Whillans memorial fund	34,109	(1,201)	32,908
Sports council	19,508	(686)	18,822
Peak park planning board	416	(14)	402
Rural development committee	6,693	(235)	6,458
	<u>60,726</u>	<u>(2,136)</u>	<u>58,590</u>

British Mountaineering Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

18. DEFERRED GRANT INCOME (continued)

The deferred grant income will be released as follows:

	£
Within one year	2,136
More than one year	<u>56,454</u>
	<u>58,590</u>

19. ACCUMULATED FUND: MOVEMENT ON MEMBERS FUNDS

	2015	2014
	£	£
At 1 January 2015	1,129,296	1,174,741
Retained surplus/(deficit)	<u>46,648</u>	<u>(45,445)</u>
At 31 December 2015	<u>1,175,944</u>	<u>1,129,296</u>

20. 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.

21. INVESTMENTS: 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.

	2015
	£
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	<u>2</u>
	<u>4</u>

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

	2015	2014
	£	£
Surplus for the year	<u>-</u>	<u>-</u>
Reserves	<u>2</u>	<u>2</u>

British Mountaineering Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2015**

21. SUBSIDIARY UNDERTAKINGS (continued)

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.

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

	2015	2014
	£	£
(Deficit)/Surplus for the year	<u>(13,247)</u>	<u>19,737</u>
Reserves	<u>66,660</u>	<u>79,723</u>

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

	2015	2014
	£	£
(Deficit)/Surplus for the year	<u>(1,403)</u>	<u>5,707</u>
Reserves	<u>60,406</u>	<u>61,752</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 2015. At the end of the term the management agreement ended and the site reverted back to being managed by the Forestry Commission with some community input.

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

	31/03/15	31/03/14
	£	£
(Deficit)/Surplus for the year (after actuarial gains/losses)	<u>(172,134)</u>	<u>336,116</u>
Reserves	<u>(278,157)</u>	<u>(106,023)</u>

British Mountaineering Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2015

22. 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.

23. 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 £2,150 (2014: £2,100)
Donation towards running costs £18,262 (2014: £30,585)
Payment of trustees travelling expenses £1,078 (2014: £1,145)

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 Rehan Siddiqui 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	£24,120
BMC expenditure:	MTE re profit share from DVD sales	£749
	MTT re profit share from DVD sales	£345

24. CONTROLLING PARTY

The company is not controlled by any one individual but overseen by the Board of Directors and National Council; and ultimately the body of the full membership.

British Mountaineering Council
Income and Expenditure Account
for the Year Ended 31 December 2015
(for the information of the directors only)

	2015 £	2014 £
Income	2,735,005	2,616,627
Administrative expenses	<u>(2,688,357)</u>	<u>(2,662,072)</u>
Operating profit/(loss)	<u>46,648</u>	<u>(45,445)</u>
Surplus/(Loss) before tax	<u>46,648</u>	<u>(45,445)</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 2015
(for the information of the directors only)**

	2015	2014
	£	£
Income		
Membership subscriptions	1,685,852	1,603,043
Sports Council grants	568,643	530,805
Surplus from insurance scheme	242,695	279,498
Surplus from magazines - High, OTE, Climber & Trail	12,010	14,925
Surplus/(Deficit) from guidebook sales	15,537	(4,666)
Other publications	5,733	9,422
Income from DVD's	730	3,672
(Deficit)/Income from maps	(270)	2,655
Sundry Income (Hut, RR Cards, Coaches)	20,415	20,057
Release of grants	2,136	2,136
Bank interest	14,612	13,530
Credit card royalties	1,140	1,079
Administration fees (MTE)	24,120	23,676
Specialist programme income	141,652	116,795
	<u>2,735,005</u>	<u>2,616,627</u>
Expenditure		
Employee costs:-		
Salaries and NI	1,054,598	1,070,271
Pension and life assurance costs	61,063	62,733
Healthcare	3,135	3,208
Recruitment expenses	1,192	160
Training courses	11,670	2,446
Temporary staff	-	4,124
Redundancy	27,512	-
	<u>1,159,170</u>	<u>1,142,942</u>
Premises costs:-		
Office rates, fuel and services	51,530	51,035
Communication	127,386	125,466
Servicing and repairs	9,595	7,678
Office sundry	17,353	14,313
	<u>205,864</u>	<u>198,492</u>
General administrative expenses:-		
Postage	46,072	56,482
Printing and stationery	48,589	59,755
Computer maintenance and software	55,506	51,059
Depreciation	14,734	17,072
	<u>164,901</u>	<u>184,368</u>

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British Mountaineering Council

Schedule to the Income and Expenditure Account for the Year Ended 31 December 2015 (for the information of the directors only)

	2015 £	2014 £
Legal and Professional costs:-		
Audit fees	7,450	6,750
Finance and consultancy	23,869	10,668
Bank charges	311	311
Credit card charges	<u>31,311</u>	<u>34,479</u>
	<u>62,941</u>	<u>52,208</u>
Marketing and Publicity:-		
All advertising and publicity	111,067	65,711
Less allocated to insurance	<u>(59,368)</u>	<u>(29,581)</u>
	<u>51,699</u>	<u>36,130</u>
Summit Magazine	171,269	167,591
Personal accident and civil liability insurance	294,175	295,917
AGM, area meetings and events	46,995	37,178
Cost of specialist programmes	<u>531,343</u>	<u>547,246</u>
	<u>1,043,782</u>	<u>1,047,932</u>
TOTAL	<u>2,688,357</u>	<u>2,662,072</u>

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British Mountaineering Council

**Schedule to the Income and Expenditure Account
for the Year Ended 31 December 2015
(for the information of the directors only)**

	2015		2014	
Sports Council Grants	£	£	£	£
From Sport England	760,739		711,139	
Forwarded to MTE	(73,348)		(74,173)	
Forwarded to MTUK	(77,040)		(65,883)	
Forwarded to NICAS	(32,120)		(30,688)	
Forwarded to OIA	<u>(9,588)</u>		<u>(9,590)</u>	
		568,643		530,805
 Allocated as follows:-				
Admin staff cost	70,707		42,894	
Consultancy cost	9,600		-	
Summit	19,191		11,053	
Excellence/Talent ID	96,290		86,328	
Technical	3,000		5,000	
Communications and media	148,895		136,031	
Area officer	131,791		148,867	
Competitions	37,113		59,000	
Youth	23,722		22,328	
Equity	20,834		11,304	
Climbing walls	<u>7,500</u>		<u>8,000</u>	
		<u>(568,643)</u>		<u>(530,805)</u>
		<u>-</u>		<u>-</u>

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**British Mountaineering Council
Specialist Programmes in 2015**

	Access & Conservation	Facilities	Heritage	Guide-books	Competitions	Expeditions	Safety & Training	Technical	Youth & Equity	National & International Representation	Performance	Volunteers Clubs & Media	Total
Start Fund at 1 January 2015	7,000	2,862	-	-	-	14,413	-	-	-	-	-	-	24,275
Programme Income:													
Sports Council grants	-	7,500	-	-	37,113	-	96,290	3,000	44,556	131,791	-	130,891	451,141
Other grants, donation & sales	-	-	-	-	71,594	-	47,092	-	22,966	-	-	-	141,652
Programme costs:													
Direct costs	(33,558)	(5,852)	(22,712)	-	(149,560)	(22,605)	(129,894)	(1,565)	(51,106)	(33,853)	(17,843)	(33,308)	(501,856)
Committee and travel costs	(13,401)	(2,645)	(1,434)	-	(1,920)	(401)	(2,056)	(1,525)	(4,129)	(48,971)	-	-	(76,482)
Surplus/(loss) pre overhead allocation	(39,959)	(247)	(24,146)	-	(42,773)	(20,806)	11,432	(90)	12,287	48,967	(17,843)	97,583	24,405
End Fund at 31 December 2015	-	2,112	-	-	-	12,213	-	-	-	-	-	-	14,325
Costs with staff allocation:													
Staff PY	2.7	0.9	0.1	0.9	1.0	0.1	1.0	0.6	0.7	3.3	0.2	1.4	13.0
Overhead allocation	182,623	64,105	17,922	64,379	68,320	7,883	70,948	43,357	44,671	229,796	14,452	95,911	904,367
(Surplus)/loss pre overhead allocation	39,960	247	24,146	-	42,775	20,806	(11,431)	90	(12,288)	(48,967)	17,843	(97,583)	(24,402)
Net cost	222,583	64,352	42,068	64,379	111,095	28,689	59,517	43,447	32,383	180,829	32,295	(1,672)	879,965
Direct costs	33,558	5,852	22,712	-	149,560	22,605	129,894	1,565	51,106	33,853	17,843	33,308	501,856
Committee and travel costs	13,401	2,645	1,434	-	1,920	401	2,056	1,525	4,129	48,971	-	-	76,482
Overhead allocation	182,623	64,105	17,922	64,379	68,320	7,883	70,948	43,357	44,671	229,796	14,452	95,911	904,367
Total expenditure	229,582	72,602	42,068	64,379	219,800	30,889	202,898	46,447	99,906	312,620	32,295	129,219	1,482,705

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