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**British Mountaineering Council**  
**(A Company Limited by Guarantee)**

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**Directors' Report and Financial Statements**

**For the Year Ended 31 December 2022**

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**British Mountaineering Council**  
**(A Company Limited by Guarantee)**

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**Company Information**

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<b>Directors</b>	F Alzetta P Davies M N Hurn R Murray P Salenieks F Sanders C B Spencer A B Syme C B Worboys N Hockley (appointed 1 October 2022) B J Willmott (appointed 17 November 2022)
<b>Company secretary</b>	L Valerio
<b>Registered number</b>	02874177
<b>Registered office</b>	177-179 Burton Road West Didsbury Manchester M20 2BB
<b>Independent auditors</b>	Hurst Accountants Limited Chartered Accountants & Statutory Auditors Lancashire Gate 21 Tiviot Dale Stockport Cheshire SK1 1TD

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**British Mountaineering Council**  
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**Directors' Report**  
**For the Year Ended 31 December 2022**

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The directors present their report and the financial statements for the year ended 31 December 2022.

**Directors' responsibilities statement**

The directors are responsible for preparing the Directors' Report 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 for the Company's financial statements and then apply them consistently;
- make judgments 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 to 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.

**Directors**

The directors who served during the year were:

F Alzetta  
P Davies  
J Dry (resigned 18 May 2022)  
D N Hopper (resigned 5 June 2022)  
M N Hurn  
R Murray  
P Salenieks  
F Sanders  
C B Spencer  
A B Syme  
J D White (resigned 18 May 2022)  
C B Worboys  
N Hockley (appointed 1 October 2022)  
B J Willmott (appointed 17 November 2022)

During the year, the Company held a qualifying third party indemnity provision for the benefit of the directors.

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**British Mountaineering Council**  
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**Directors' Report (continued)**  
**For the Year Ended 31 December 2022**

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**Disclosure of information to auditors**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

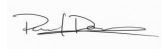
**Auditors**

The auditors, Hurst Accountants Limited, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

**Small companies note**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



**P Davies**  
Director

Date: 18 May 2023

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**British Mountaineering Council**  
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**Independent Auditors' Report to the Shareholders of British Mountaineering Council**

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**Opinion**

We have audited the financial statements of British Mountaineering Council (the 'Company') for the year ended 31 December 2022, which comprise the Statement of Income and Retained Earnings, the Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 December 2022 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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**British Mountaineering Council**  
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**Independent Auditors' Report to the Shareholders of British Mountaineering Council (continued)**

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**Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The directors are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

**Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement set out on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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**British Mountaineering Council**  
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**Independent Auditors' Report to the Shareholders of British Mountaineering Council (continued)**

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**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Identifying and assessing potential risks related to irregularities**

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the industry and sector in which the Company operates; the control environment and business performance including key drivers for directors' remuneration, bonus levels and performance targets.
- The outcome of enquiries of local management and parent company management, including whether management was aware of any instances of non-compliance with laws and regulations, and whether management had knowledge of any actual, suspected, or alleged fraud.
- Supporting documentation relating to the Company's policies and procedures for:
  - Identifying, evaluating, and complying with laws and regulations
  - Detecting and responding to the risks of fraud
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- The outcome of discussions amongst the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.
- The legal and regulatory framework in which the Company operates, particularly those laws and regulations which have a direct effect on the financial statements, such as the Companies Act 2006, pensions and tax legislation, or which had a fundamental effect on the operations of the Company, including General Data Protection requirements, and Anti-bribery and Corruption.

**Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with the provisions of those relevant laws and regulations which have a direct effect on the financial statements.
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud.
- Evaluation and testing of the operating effectiveness of management's controls designed to prevent and detect irregularities.
- Enquiring of management about any actual and potential litigation and claims.
- Performing analytical procedures to identify any unusual or unexpected relationships which may indicate risks of material misstatement due to fraud.



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**Independent Auditors' Report to the Shareholders of British Mountaineering Council (continued)**

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We have also considered the risk of fraud through management override of controls by:

- Testing the appropriateness of journal entries and other adjustments.
- Challenging assumptions made by management in their significant accounting estimates, and assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- Evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations are from the events and transactions reflected in the financial statements, the less likely we would become aware of them. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

#### **Use of our report**

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 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 an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

*HABesantRoberts*

Helen Besant-Roberts (Senior Statutory Auditor)

for and on behalf of

**Hurst Accountants Limited**

Chartered Accountants

Statutory Auditors

Lancashire Gate

21 Tiviot Dale

Stockport

Cheshire

SK1 1TD

Date: 18 May 2023

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**British Mountaineering Council**  
**(A Company Limited by Guarantee)**

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**Statement of Income and Retained Earnings**  
**For the Year Ended 31 December 2022**

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	Note	2022 £	2021 £
Income		4,142,187	3,400,119
<b>Gross profit</b>		<u>4,142,187</u>	<u>3,400,119</u>
Administrative expenses		(4,411,931)	(3,651,052)
Other operating income	3	-	139,062
<b>Operating loss</b>		<u>(269,744)</u>	<u>(111,871)</u>
Interest receivable and similar income		1,990	6,576
<b>Surplus/(deficit) before tax</b>		<u>(267,754)</u>	<u>(105,295)</u>
Tax on surplus/(deficit)		-	-
<b>Surplus/(deficit) after tax</b>		<u><u>(267,754)</u></u>	<u><u>(105,295)</u></u>
Accumulated fund at the beginning of the year		1,109,689	1,214,984
Surplus/(deficit) for the year		(267,754)	(105,295)
<b>Accumulated fund at the end of the year</b>		<u><u>841,935</u></u>	<u><u>1,109,689</u></u>

The notes on pages 9 to 16 form part of these financial statements.

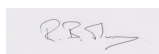
**British Mountaineering Council**  
**(A Company Limited by Guarantee)**  
**Registered number: 02874177**

**Balance Sheet**  
**As at 31 December 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	5	280,221	305,093
Investments	6	4	4
		<u>280,225</u>	<u>305,097</u>
<b>Current assets</b>			
Stocks		46,825	52,138
Debtors: amounts falling due within one year	7	328,980	169,179
Cash at bank and in hand	8	1,735,678	2,016,670
		<u>2,111,483</u>	<u>2,237,987</u>
Creditors: amounts falling due within one year	9	(1,508,271)	(1,389,935)
<b>Net current assets</b>		<u>603,212</u>	<u>848,052</u>
<b>Total assets less current liabilities</b>		<u>883,437</u>	<u>1,153,149</u>
Creditors: amounts falling due after more than one year	10	(41,502)	(43,460)
<b>Net assets</b>		<u>841,935</u>	<u>1,109,689</u>
<b>Capital and reserves</b>			
Profit and loss account		841,935	1,109,689
		<u>841,935</u>	<u>1,109,689</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



**R Murray**  
 Director  
 Date: 17 May 2023

The notes on pages 9 to 16 form part of these financial statements.

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**British Mountaineering Council**  
**(A Company Limited by Guarantee)**

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**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

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**1. General information**

British Mountaineering Council is a private company limited by guarantee incorporated in England & Wales, company number 02874177. The address of the registered office and the principal place of business is 177-179 Burton Road, West Didsbury, Manchester, M20 2BB.

The principal activity of the Company is that of acting as the representative body for the sports of climbing, mountaineering (including ski-mountaineering) and hill walking.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Exemption from preparing consolidated financial statements**

The Company is exempt from the requirement to prepare consolidated financial statements as all of its subsidiaries are required to be excluded from consolidation by section 402 of the Companies Act 2006.

**2.3 Going concern**

The financial statements have been prepared on the going concern basis. The directors are confident that the Company will be able to meet its obligations as they become due. Post the Coronavirus pandemic, travel insurance sales and member numbers have both begun to return to more normal levels. No adjustments have been made to the balance sheet amounts for uncertainty, although none of the assets would require writing down in any case.

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**British Mountaineering Council**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

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**2. Accounting policies (continued)**

**2.4 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 policies adopted for the recognition of income are as follows:

**Membership fees**

The separate annual subscription fee is recognised as revenue when no significant uncertainty about its collectability exists which is usually on payment.

**Insurance income**

Insurance income is recognised on the date of receipt of monies from the customer. Alterations in brokerage arising from additional premiums and adjustments are taken into account when they occur.

**Sale of goods**

Income from the sale of items such as maps, guidebooks and DVD's is recognised when significant risks and rewards of ownership of the goods have transferred to the buyer, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the Company and the costs incurred or to be incurred in respect of the transaction can be measured reliably. This is usually on payment.

**Grant income**

Sports Council grants are 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.

**Interest**

Interest income is recognised using the effective interest method.

**2.5 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.6 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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**British Mountaineering Council**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

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**2. Accounting policies (continued)**

**2.6 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Land and buildings	- 2 - 10% Straight line
Leasehold improvements	- 2% Straight line
Plant and machinery	- 33% Straight line or 20% reducing balance

**2.7 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.8 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

**2.9 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.10 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.11 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

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**2. Accounting policies (continued)**

**2.12 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Income and Retained Earnings.

**3. Other operating income**

	<b>2022</b>	<i>2021</i>
	<b>£</b>	<b>£</b>
Government grants receivable	-	<i>139,062</i>
	<u>                    </u>	<u>                    </u>

Other operating income relates to income received in relation to the Coronavirus Job Retention Scheme.

**4. Employees**

The average monthly number of employees, including directors, during the year was 40 (*2021 - 37*).

**British Mountaineering Council**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

**5. Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Leasehold improvements £</b>	<b>Plant and machinery £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 January 2022	544,371	105,986	321,511	971,868
Additions	-	-	23,687	23,687
At 31 December 2022	<u>544,371</u>	<u>105,986</u>	<u>345,198</u>	<u>995,555</u>
<b>Depreciation</b>				
At 1 January 2022	300,582	64,568	301,625	666,775
Charge for the year	32,385	1,822	14,352	48,559
At 31 December 2022	<u>332,967</u>	<u>66,390</u>	<u>315,977</u>	<u>715,334</u>
<b>Net book value</b>				
At 31 December 2022	<u>211,404</u>	<u>39,596</u>	<u>29,221</u>	<u>280,221</u>
<i>At 31 December 2021</i>	<u>243,789</u>	<u>41,418</u>	<u>19,886</u>	<u>305,093</u>

The huts listed below are in addition to the above fixed assets.

The Alex MacIntyre Memorial Hut (AMMH) is jointly owned by the Officers of the British Mountaineering Council (BMC) and Mountaineering Scotland (MS) who hold the property in trust for the benefit of the members of the two organisations.

The Glen Brittle Memorial Hut (GBMH) is owned by a Scottish Charitable Incorporated Organisation, The Glen Brittle Memorial Hut SCIO (reg 11/07/18) which holds the property in trust for the benefit of the two organisations. The trustees of this trust must be members of either BMC or MS and include the President and CEO of both organisations.



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**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

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**6. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 January 2022	4
At 31 December 2022	<u>4</u>

**7. Debtors**

	<b>2022</b>	<i>2021</i>
	<b>£</b>	<b>£</b>
Other debtors	209,409	121,207
Prepayments and accrued income	119,571	47,972
	<u>328,980</u>	<u>169,179</u>

**8. Cash and cash equivalents**

	<b>2022</b>	<i>2021</i>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	1,735,678	2,016,670
Less: bank overdrafts	(657)	-
	<u>1,735,021</u>	<u>2,016,670</u>

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**British Mountaineering Council**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

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**9. Creditors: Amounts falling due within one year**

	2022	2021
	£	£
Bank overdrafts	657	-
Trade creditors	321,308	148,975
Other taxation and social security	45,880	42,775
Other creditors	83,430	222,422
Accruals and deferred income	1,056,996	975,763
	<u>1,508,271</u>	<u>1,389,935</u>

Bank overdrafts are unsecured.

**10. Creditors: Amounts falling due after more than one year**

	2022	2021
	£	£
Deferred grant income	<u>41,502</u>	<u>43,460</u>

**11. Company status**

The Company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the Company in the event of liquidation.

**12. Pension commitments**

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. Contributions totalling £13,161 (2021: £11,125) were payable to the fund at the balance sheet date and are included in creditors.

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**British Mountaineering Council**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 December 2022**

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**13. Commitments under operating leases**

At 31 December 2022 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2022	2021
	£	£
Not later than 1 year	972	972
Later than 1 year and not later than 5 years	2,673	3,402
	<u>3,645</u>	<u>4,374</u>

**14. Transactions with directors**

Other debtors includes a loan to a director. The original loan was for £5,899 in June 2021 and this was repaid in full in June 2022. A new loan to the same director was issued for £7,952 in July 2022. The balance outstanding at the year end was £5,897 (2021: £2,458). The loan was provided as part of a cycle to work scheme and is interest free. No amounts have been written off or waived. The loan is being repaid in line with the agreement.

**15. Related party transactions**

The Company is the sole member of Mountain Heritage Trust which is a registered charity. During the year, the Company contributed £25,000 (2021: £35,000) towards the running costs of Mountain Heritage Trust.

The Company is also the sole member of BMC Land and Property Trust. As at 31 December 2022, the Company was owed £18,524 (2021: £39,053) by BMC Land and Property Trust.

The Company has a relationship with Mountain Training Trust, which is another registered charity, through the appointment of a trustee as the BMC representative. As at 31 December 2022, the Company owed £1,156 (2021: £1,156) to Mountain Training Trust.

The Company is the sole member of BMC Access and Conservation Trust which is another registered charity. During the year, the Company contributed £612 (2021: £668) to BMC Access and Conservation Trust.



**Issuer** HURST Accountants

**Document generated** Wed, 17th May 2023 15:50:10 BST

**Document fingerprint** ccdb89d78edf6a3a43fbda54db77e670

### Parties involved with this document

Document processed	Party + Fingerprint
Wed, 17th May 2023 21:54:04 BST	Roger Murray - Signer (9d668b888b9769312e3033f1ac39dca0)
Thu, 18th May 2023 9:31:02 BST	Paul Davies - Signer (ad1417e2ca7f7235fabe57ca60ab446a)
Thu, 18th May 2023 9:34:55 BST	Helen Besant Roberts - Signer (9cb33a09dea9789ba5b1643c472835d1)
Thu, 18th May 2023 9:34:55 BST	Joanne flynn - Copied In (456965163844c27acba3af0163d63073)

### Audit history log

Date	Action
Thu, 18th May 2023 9:34:55 BST	The envelope has been signed by all parties. (82.30.251.26)
Thu, 18th May 2023 9:34:55 BST	Sent a copy of the envelope to Joanne flynn (joanne.flynn@hurst.co.uk). (82.30.251.26)
Thu, 18th May 2023 9:34:55 BST	Helen Besant Roberts signed the envelope. (82.30.251.26)
Thu, 18th May 2023 9:34:29 BST	Helen Besant Roberts viewed the envelope. (82.30.251.26)
Thu, 18th May 2023 9:31:12 BST	Helen Besant Roberts opened the document email. (20.77.76.224)
Thu, 18th May 2023 9:31:05 BST	Document emailed to hbr@hurst.co.uk (18.132.71.210)
Thu, 18th May 2023 9:31:04 BST	Paul Davies viewed the envelope. (62.3.78.190)
Thu, 18th May 2023 9:31:02 BST	Sent the envelope to Helen Besant Roberts (hbr@hurst.co.uk) for signing. (62.3.78.190)
Thu, 18th May 2023 9:31:02 BST	Paul Davies signed the envelope. (62.3.78.190)
Thu, 18th May 2023 9:29:59 BST	Paul Davies viewed the envelope. (62.3.78.190)
Wed, 17th May 2023 21:54:32 BST	Roger Murray viewed the envelope. (217.155.14.248)
Wed, 17th May 2023 21:54:06 BST	Roger Murray viewed the envelope. (217.155.14.248)
Wed, 17th May 2023 21:54:06 BST	Document emailed to P.Davies@thebmc.co.uk (3.8.115.208)
Wed, 17th May 2023 21:54:04 BST	Sent the envelope to Paul Davies (P.Davies@thebmc.co.uk) for signing. (217.155.14.248)
Wed, 17th May 2023 21:54:04 BST	Roger Murray signed the envelope. (217.155.14.248)

Wed, 17th May 2023 21:50:42 BST	Roger Murray viewed the envelope. (217.155.14.248)
Wed, 17th May 2023 17:09:02 BST	Roger Murray opened the document email. (104.28.40.143)
Wed, 17th May 2023 15:52:41 BST	Document emailed to murray.roger@icloud.com (18.130.186.58)
Wed, 17th May 2023 15:52:40 BST	Sent the envelope to Roger Murray (murray.roger@icloud.com) for signing. (185.20.130.155)
Wed, 17th May 2023 15:51:29 BST	Joanne flynn has been assigned to this envelope (185.20.130.155)
Wed, 17th May 2023 15:51:29 BST	Helen Besant Roberts has been assigned to this envelope (185.20.130.155)
Wed, 17th May 2023 15:51:29 BST	Paul Davies has been assigned to this envelope (185.20.130.155)
Wed, 17th May 2023 15:51:29 BST	Roger Murray has been assigned to this envelope (185.20.130.155)
Wed, 17th May 2023 15:50:27 BST	Document generated with fingerprint 694b386219ec760d30434b1072726c8f (185.20.130.155)
Wed, 17th May 2023 15:50:24 BST	Document generated with fingerprint ccdb89d78edf6a3a43fbda54db77e670 (185.20.130.155)
Wed, 17th May 2023 15:50:10 BST	Envelope generated by Samantha Tingey (185.20.130.155)