

Charity registration number 1047124 (England and Wales)

Company registration number 03061504

MOUNTAIN TRAINING ENGLAND
(A PRIVATE COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

MOUNTAIN TRAINING ENGLAND
(A PRIVATE COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms J Corris Wright Ms J E Doyle Mr K James Ms S J Kennedy Mr P Stacey Mr L J Pritchard
Charity number (England and Wales)	1047124
Company number	03061504
Registered office	177-179 Burton Road West Didsbury Manchester M20 2BB
Independent examiner	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL

MOUNTAIN TRAINING ENGLAND

(A PRIVATE COMPANY LIMITED BY GUARANTEE)

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MOUNTAIN TRAINING ENGLAND
(A PRIVATE COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Mountain Training England ('MTE') is a charity registered in England and Wales on 12 June 1995 and is therefore non-profit making and its trustees are volunteers. The company has been incorporated without share capital as it is limited by guarantee, to a maximum of £1 by each of its members.

Objectives and activities

The company's principal activity during the year continued to be the advancement for the public benefit of education and training in the skills required for the conduct of safe mountain walking and supervision of rock climbing. To achieve this aim, MTE, in conjunction with other bodies and in particular with the British Mountaineering Council ('BMC') and Mountain Training UK & Ireland ('MTUKI'), develops, implements and administers mountain training schemes. Within each of the award schemes MTE is actively engaged in registering candidates, approving and training providers and moderating the delivery of both training and assessment courses.

The objectives of MTE are:

- The advancement of education to promote safe and healthy community participation in recreation and sport;
- In particular the advancement in England, for the public benefit of education and training in the skills required for doing, leading, instructing, coaching and supervising safe hill, mountain, moorland and countryside walking, mountaineering and rock and indoor climbing, and other associated activities;
- Developing and operating schemes for training, assessing and accrediting those engaged in leading, instructing, coaching and supervising others in safe hill, mountain, moorland and countryside walking, mountaineering and rock and indoor climbing, and other associated activities;
- Undertaking and executing charitable trusts for the benefit of mountain training;

MTE currently train and accredit leaders and coaches through nine qualification schemes. These are the:

- Camping Leader
- Lowland Leader
- Hill and Moorland Leader
- Mountain Leader
- Rock Climbing Instructor
- Rock Climbing Development Instructor
- Indoor Climbing Assistant
- Climbing Wall Award
- Climbing Wall Leading Award

The schemes are recognised by the Department for Education and the Adventure Activity Licensing Authority and are regulated by Ofqual. Currently the Board approves around 150 providers to deliver these schemes. Since 1964 MTE has registered over 199,000 candidates on all its schemes.

MTE also administer six skills training courses throughout England:

- Hill Skills
- Mountain Skills
- Rock skills – Introduction
- Rock Skills – Intermediate
- Rock Skills – Learn to Lead Sport
- Rock Skills – Learn to Lead Trad

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TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

In addition to administering these awards MTE also has the following roles:

- Close co-operation with MTUKI and other Home Nation Training Boards
- Quality control and networking of approved providers
- Providing support for candidates undertaking the schemes
- Further developing qualification holders through the Mountain Training Association
- Providing advice and guidance outside Mountain Training's own formal awards structure
- Working closely with the BMC in matters relating to formal and informal mountain training
- Liaison with other organisations to further MTE's aims and offer advice.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Key partners

In 1964 MTE was set up by the BMC and the Central Council for Physical Recreation (CCPR - now SRA) to provide nationally recognised schemes of training and assessment for leaders of groups participating in mountain and hill walking and rock climbing. The BMC remains our key partner representing the interests of walkers, climbers and mountaineers in England and Wales and we work closely together at a strategic level. The BMC has a nominated director on the MTE Board and MTE has representation on the BMC's National Council.

MTE also works very closely with MTUKI and the other national mountain training organisations at an operational level, forming the 'Mountain Training' network. These bodies promote themselves to the outside world under the single brand name 'Mountain Training'. We develop our UK wide schemes in co-ordination with MTUKI, and many of our projects will be shared with MTUKI and other national mountain training organisations.

Achievements and performance

Executive Officer's report

2024 has proved to be a more challenging year than 2023 with the effects of the cost of living appearing to reduce some engagement with our schemes. Despite this, more candidates gained a greater range of qualifications than ever before. 33% of those passes were by women.

MTE	2023	2024	% change
Total qualification registrations	6411	6025	-7%
Total qualification training attendance	3184	2949	-7%
Total qualification passes	2251	2292	+2%
Total female qualification passes	724	758	+4%
Total Skills course attendance	999	923	-8%

Our current strategy supports the increasing diversity of participation in our activities. We continue to work within our five strategic areas:

The training pathway

Much work was undertaken in the year to research, consult on and develop the new Bouldering Wall Instructor qualification which will launch in 2025. This qualification will introduce a national standard for instruction to the indoor bouldering industry, the fastest growing sector of our sport, for the first time.

To support this qualification, and all our candidates, we developed an online e-module on 'Leader Responsibilities'. This resource explains instructors' and leaders' duty of care to others and provides guidance on good practice when managing groups on adventurous activities.

We incorporated our leadership model into the climbing qualifications after its successful integration into the walking qualifications. Now all our qualification schemes train and assess these more holistic, more measurable and inclusive competences. We also developed, and now deliver, an online 'remote supervision' course that has proved very popular for leaders supporting D of E expeditions and other independent challenges.

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FOR THE YEAR ENDED 31 DECEMBER 2024

We continued to work closely with the National Trust supporting 64 trainee walk leaders from ethnic backgrounds through our qualifications on their Walk Together pathway. To support this we commissioned research into the need for lowland walking training to increase confidence in diverse community groups. The results of this research will guide our thinking, and partnership work on walking skills in 2025 and beyond.

Quality provision

The quality of our training, assessment and guidance is the keystone to all we do. We have put considerable resource into training and updating our providers this year. In the spring we held our biennial two-day training conference for providers and their course staff. As well as our usual range of country-wide update workshops we also inducted thirty five providers to deliver the new Bouldering Wall Instructor qualification.

A very significant initiative was changing the way that we recruit, screen and induct new course directors to deliver our courses. We have introduced a more inclusive process whereby successful applicants now become trainees and complete a part online, part face to face, training programme to be granted approval. This system allows us to cast the net wider for more diverse talent but also ensures more consistent training and guidance on the role and skills of a MTE trainer and assessor.

The Mountain Training network has a strong learning culture and when an accident occurred on a MTC course a full investigation process was completed and lessons learnt were shared throughout the network. In response to this we updated our guidance to providers and MTE created a 'Delivering safely' course which examines the human factors that affect safety on all courses.

Our moderation programme, constant monitoring of course reports and regular dialogue with our very experienced providers all continues to reassure us that our reputation for quality is being maintained.

Sustainable delivery

Despite a small drop in overall registrations compared to 2023 we have managed to maintain balanced levels of income and expenditure resulting in a small deficit of £2,343. Our balance sheet remains strong with £517,508 of total funds at the end of the year. This is significant as 2023 marked the beginning of a new financial configuration between with MTUKI, who provide our 'central services' including the customer service team, candidate database, marketing and website services. The result of this re-adjustment is that MTE's income and expenditure both rose by 24% in 2024.

Our finance management now produces ongoing monthly reports of our management accounts and performance and is developing three-year budgets. This gives us greater monitoring and control over our finances. Coupled to this the Board completed a review and reformulation of our risk register, including contingency planning, to ensure that we are adequately monitoring and mitigating our risks.

We are adding a new qualification to our stable thereby creating a total of eleven qualifications and six skills courses that MTE directly administers. The Mountain Training network has initiated an organisational review to determine if structure, resources and decision making could be configured more efficiently.

Effective partnerships increase agency and reach and our work with our Council, strategic partners, Council members and community groups has been invaluable. We also continue to be grateful to Sport England for the financial and strategic support they give to many of our projects.

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TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Supporting diversity

A huge amount of work was completed to support the diversity of participants on our schemes and undertaking our activities. Some of the projects we delivered to promote and support wider access to our skills courses and qualifications in 2024 were:

- The Women in Mountain Training conference <https://www.mountain-training.org/help/resources/blog/equity-diversity-and-inclusivity-actions-2014-2024/>
- Development of the Outdoor Her website with the BMC: <https://hillwalking.thebmc.co.uk/outdoor-her>
- Support of the Climb Out festival and qualifications week: <https://climbout.org/>
- Support of the Wanderers of Colour Climbing Festival: <https://www.wanderersofcolour.com/festival>
- Partnership work with National Trust on the Walk Together pathway: <https://www.nationaltrust.org.uk/visit/walking/walk-together-pathway>
- The Colour Up project in Bristol which supported five candidates from ethnic backgrounds to gain their CWI qualification so they could work within their own communities.

With all the above we provided funding through our EDI fund or direct grants to individuals through our Skills and Training Fund and our Disability Fund. We also provided skills course training and guidance and advice on qualification training and assessment.

Our mentoring programme paired up fifty trained mentors with fifty candidates to guide them through their qualification journeys. This has become increasingly digitized to improve scalability in the future. In addition to this we also;

- Created a series of four EDI training films for providers to promote more inclusive practice.
- Launched our 'What's Possible' film to showcase our disability fund – <https://www.youtube.com/watch?v=xbd6CSYVYcY>
- Consulted with Access Sport who trained over 150 climbing wall staff in disability awareness.

Promoting our mission

In 2024 we re-branded with a new logo and new website. The new logo sets us apart from other providers and makes our role as an accrediting body clearer to the public. The website is easier to navigate, prioritises essential information and more clearly separates our skills courses from our qualifications. The whole exercise, not without risk, was implemented very smoothly and was well received.

In response to rising Mountain Rescue call out statistics we established the Mountain Safety Forum for England and Wales with MTUKI, Plas y Brenin and the BMC, along with a range of national partners. This body will research, advise and message to the public, government and organisations on mountain safety. It is hoped that this can become as successful as the Scottish Mountain Safety Group and attract government funding in the future.

We have developed a digital strategy and as part of this have begun to develop online micro-learning e-modules that are available free to the public. These will promote skills, awareness and safety in the adventure activities we promote.

We worked with many community groups to promote our schemes and our partnership with Cotswold Outdoors has allowed us to access many of its 1.5 million customers and promote our skills courses.

Finally, we have travelled the country to be present at events such as the Outdoor Expo in Birmingham, the Ten Tors Event in Devon, the ABC conference in Sheffield, and the Kendal Film Festival to name a few.

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Work ahead

After such a busy year of operations we now need to review and evaluate our strategy in order to develop it for the next five years. As part of this we will want to conclude the organisational review of the whole Mountain Training network. We will support the current coaching scheme review being run by MTUKI and which connects to our climbing qualifications. There will also be further developments with digital resources and skills course delivery.

Guy Jarvis
Executive Officer

Financial review

Treasurer's report 2024

Sadly, this year saw our previous treasurer, Neil Adshead, stand down at the end of his second term; we'd like to record our gratitude and admiration for the excellent service he gave the organisation, and I'm personally grateful for such a detailed handover.

During the year we also saw Kriszti Watts (KW) join the team on a full-time basis taking over responsibility for Mountain Training England from Annette Greenwood. I'm indebted to her for her support in my introduction to the role of Treasurer.

As an elected Trustee I am currently serving as Interim Treasurer whilst the Board of Trustees (Directors) review our recruitment requirements.

Overview

The income for the year (excluding Sport England (SE) grant) was 3% below budget at £449,528. However, this was matched by a 3% below-budget expenditure of £455,205, generating a deficit of £2,343 after net gains on investments of £3,334.

Variances in historic budgeted income and expenditure have been identified by the Finance and Audit Committee (FAC) and KW is restructuring the way these are calculated and detailed for 2025.

Income

Registrations were down 7% in 2024 – we consider this to have been a outcome of the registration fee increase in 2023 impacting January 2024 as the remainder of the year was comparatively as forecast. Registration number decline has been somewhat countered by the fee increase but overall trends show a lower level of course registrations.

Expenditure

Direct expenses are 8% below budget.

This is largely accounted for in variations associated with staffing changes and staff unpaid leave.

Purchases were 9% below budget.

This included approximately £1,220 of written off certificates and associated cost decline in line with the reduced course registrations and fees.

Overheads were 22% above forecast.

This notably includes a £3,689 increase in office expenses due to under-invoicing in 2023, higher than budgeted (£2,376) committee expenses and increased bank charges.

Staff training budget was not used; this has been added to the 2025 training budget.

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TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Project Funding

SE grant expenditure for the year was £45,593.

Bursary Training Fund budgeted at £5000 actual spend £869

Disability Fund budgeted at £3000 actual spend £690

Designated funds (£15,000); have been restructured and EDI expenditure added. Actual spend was £8,832 with a closing balance of £6,168.

Investments

Total value of investments is £166,165. This is a 2% increase across 2024, with a dividend of £3,333.

The FAC has noted that the overall trend in our investments is poor against inflationary growth expectation and a review has been scheduled for Q2 of 2025.

Reserves

The reserves are available for the furtherance of the charitable objectives of the charitable company.

The calculation of the required level of reserves is an integral part of MTE's strategic planning, budgeting and forecasting. The level of income can vary due to, for example, grants received, membership registrations and wider economic factors. Similarly expenditure can also vary, along with investment valuations. The company therefore holds reserves that enable it to continue its activities whenever the need arises and irrespective of any financial or operational difficulty the company may be experiencing at the time.

The level of reserves is reviewed annually.

Reserves at the end of 2024 stand at £517,508 compared to £519,851 end 2023.

This meets and exceeds the requirements of our reserves policy.

Forward look

2025 will see changes to our budgeting processes and reporting methodologies – hopefully continuing the trend of a strong financial responsibility within the organisation. The new bouldering qualification will launch and work is underway to look at further synergies with other parts of the wider mountaineering community in the UK.

Kelvyn James
Interim treasurer

Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Development Strategy 2021-25

Our strategy focuses on post- Covid recovery for the sector as well as the key themes of promoting diversity of participation and responding to the impacts of climate change and pressure on the outdoor environment. The strategy was developed by the Board in consultation with our stakeholder Members and focuses on the five themes of the maintaining the training pathway to be fit for purpose, ensuring quality provision, sustainability, inclusion and promotion of our schemes to the public. There is also a greater emphasis on working with partners and utilising digital media in order to achieve our aims.

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TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

MTE is a company limited by guarantee, incorporated on 25 May 1995.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N W Adshead	(Resigned 19 December 2024)
Ms J Corris Wright	
Ms J E Doyle	
Mr K James	
Ms S J Kennedy	
Ms S L Manns	(Resigned 18 October 2024)
Mr P Stacey	
Mr L J Pritchard	

Membership

The Members of the charity are defined in the Articles of Association as being those approved by the current Members and shall include representatives of the following bodies:

British Association of Mountain Guides
Association for Physical Education
British Mountaineering Council
Joint Services Mountain Training Centre
Association of Heads of Outdoor Education Centres
Outdoor Education Advisors Panel
Plas y Brenin
Institute for Outdoor Learning
Association of British Climbing Walls Training Trust
Mountain Rescue England and Wales
Duke of Edinburgh's Award Scheme
Association of Mountaineering Instructors
Scout Association
Girlguiding
British Association of International Mountain Leaders

Meetings of the membership are normally held approximately 3 times per annum, and are attended by the Trustees.

Appointment of trustees

The trustees of the company are elected by the members of the organisation at the Annual General Meeting. Meetings of the trustees are held approximately 4 times per annum.

MTE recruits Trustees via an open and publicly advertised process informed by a skills audit. A nomination committee leads the recruitment process on behalf of the Board. The nomination committee comprises two Trustees and at least one Council member. The members of MTE's Council vote on the recommendations of the nominations committee at the AGM. Trustees serve a maximum of six years, confirmed annually by the membership. MTE's Board comprises a Chair, Vice-Chair, Treasurer, a trustee nominated by the British Mountaineering Council, and five independent directors. An induction process is carried out for all new Trustees.

The number of the trustees shall not be less than three and be subject to a maximum of nine. The members of the Board have the power by ordinary resolution at a general meeting of the Board to appoint additional trustees, but there may not be more than nine trustees appointed at any time. The trustees shall be elected at the annual general meeting of the Board by simple vote after nominations are received and shall normally hold the post for three years before re-election. The business of the charity is managed by the trustees who have appointed a full-time officer to be responsible to the trustees for the administration of the work of the charity.

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TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with extracts of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of trustees. Appropriate training to trustees is provided where necessary.

Small company provisions

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

The trustees' report was approved by the Board of Trustees.



Mr P Stacey
Trustee

19 June 2025

MOUNTAIN TRAINING ENGLAND
(A PRIVATE COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also the directors of Mountain Training England for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MOUNTAIN TRAINING ENGLAND
(A PRIVATE COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MOUNTAIN TRAINING ENGLAND

I report to the trustees on my examination of the financial statements of Mountain Training England (the charitable company) for the year ended 31 December 2024.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Jean Ellis BA FCA CTA
DSG

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

Dated: 19 June 2025

MOUNTAIN TRAINING ENGLAND
(A PRIVATE COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	45,000	45,000
Charitable activities	4	395,258	310,481
Investments	5	9,270	6,472
Total income		<u>449,528</u>	<u>361,953</u>
Expenditure on:			
Raising funds	6	125,808	123,320
Charitable activities	7	329,397	242,639
Total expenditure		<u>455,205</u>	<u>365,959</u>
 Net gains on investments	 12	 <u>3,334</u>	 <u>9,812</u>
Net income/(expenditure) and movement in funds		(2,343)	5,806
Reconciliation of funds:			
Fund balances at 1 January 2024		<u>519,851</u>	<u>514,045</u>
Fund balances at 31 December 2024		<u><u>517,508</u></u>	<u><u>519,851</u></u>

MOUNTAIN TRAINING ENGLAND
(A PRIVATE COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		478		1,090
Investments	15		166,165		162,831
			<u>166,643</u>		<u>163,921</u>
Current assets					
Stocks	17	735		360	
Debtors	18	44,576		28,323	
Cash at bank and in hand		319,152		405,009	
		<u>364,463</u>		<u>433,692</u>	
Creditors: amounts falling due within one year	19	(13,598)		(77,762)	
		<u></u>		<u></u>	
Net current assets			350,865		355,930
			<u></u>		<u></u>
Net assets			517,508		519,851
			<u></u>		<u></u>
The funds of the charitable company					
Unrestricted funds			517,508		519,851
			<u>517,508</u>		<u>519,851</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 19 June 2025



Mr K James
Trustee

Company registration number 03061504 (England and Wales)

MOUNTAIN TRAINING ENGLAND
(A PRIVATE COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Mountain Training England is a private company limited by guarantee incorporated in England and Wales. The registered office is 177-179 Burton Road, West Didsbury, Manchester, M20 2BB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Income

Registration fees

Registration fees are recognised as revenue when no significant uncertainty exists about its collectability which is usually on payment.

Grant income

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant

Sale of goods

Turnover from the sale of items such as DVDs 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 benefit 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.

MOUNTAIN TRAINING ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Interest and dividends received

Interest and dividend income is recognised as the company's right to receive payment is established.

Income includes grants in respect of revenue and capital items.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% on cost
Plant and equipment	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

MOUNTAIN TRAINING ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.11 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

MOUNTAIN TRAINING ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Grants	45,000	45,000
	<u>45,000</u>	<u>45,000</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Registration fees	390,867	305,533
Publications and DVD income	4,391	4,948
	<u>395,258</u>	<u>310,481</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	3,333	2,525
Interest receivable	5,937	3,947
	<u>9,270</u>	<u>6,472</u>

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FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staff costs	120,987	121,014
Trading costs		
Support costs	4,821	2,306
Total costs	125,808	123,320

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	74,257	38,685
Depreciation and impairment	612	580
Printing, post and stationery	12,507	10,545
Marketing and publicity	1,633	714
Office accommodation	23,610	51,605
Conferences and workshops	72,693	76,541
MTUK&I charge	108,094	33,178
Staff training and travel	5,335	6,850
Bank charges	12,703	8,835
Communications technology	4,718	3,680
Other expenses	6,626	5,039
	322,788	236,252
Share of support and governance costs (see note 8)		
Governance	6,609	6,387
	329,397	242,639
Analysis by fund		
Unrestricted funds	329,397	242,639

MOUNTAIN TRAINING ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs allocated to activities

	2024	2023
	£	£
Committee expenses	4,821	2,306
Governance costs	6,609	6,387
	<u>11,430</u>	<u>8,693</u>
Analysed between:		
Fundraising	4,821	2,306
Charitable activities	6,609	6,387
	<u>11,430</u>	<u>8,693</u>
Governance costs comprise:	2024	2023
	£	£
Accountancy	2,611	4,074
Legal and professional	3,998	2,313
	<u>6,609</u>	<u>6,387</u>

Governance costs includes payments to the independent examiner of £2,611 (2023- £4,074) for independent examination fees.

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,611	4,074
Depreciation of owned tangible fixed assets	612	580
	<u> </u>	<u> </u>

10 Trustees

During the year 6 (2023: 6) trustees were reimbursed expenses totalling £2,660 (2023: £1,286) for the year relating to travel to and from trustee meetings.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Management/Administration	<u>7</u>	<u>6</u>

MOUNTAIN TRAINING ENGLAND
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FOR THE YEAR ENDED 31 DECEMBER 2024

11 Employees **(Continued)**

Employment costs	2024	2023
	£	£
Wages and salaries	183,728	152,095
Social security costs	13,703	10,011
Other pension costs	10,175	8,466
	<u>207,606</u>	<u>170,572</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	<u>189,426</u>	<u>148,262</u>

The key management personnel of the charity comprise the trustees (who receive no remuneration benefits), the Executive Officer, Development Officer, Governance and Equity Officer.

12 Gains and losses on investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Gains/(losses) arising on:		
Revaluation of investments	<u>3,334</u>	<u>9,812</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

MOUNTAIN TRAINING ENGLAND
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FOR THE YEAR ENDED 31 DECEMBER 2024

14 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Total £
Cost			
At 1 January 2024	15,564	2,145	17,709
At 31 December 2024	15,564	2,145	17,709
Depreciation and impairment			
At 1 January 2024	15,564	1,055	16,619
Depreciation charged in the year	-	612	612
At 31 December 2024	15,564	1,667	17,231
Carrying amount			
At 31 December 2024	-	478	478
At 31 December 2023	-	1,090	1,090

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	162,831
Valuation changes	3,334
At 31 December 2024	166,165
Carrying amount	
At 31 December 2024	166,165
At 31 December 2023	162,831

16 Financial instruments

	2024 £	2023 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	166,165	162,831

17 Stocks

	2024 £	2023 £
Finished goods and goods for resale	735	360

MOUNTAIN TRAINING ENGLAND
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FOR THE YEAR ENDED 31 DECEMBER 2024

18 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	22,495	10,797
Other debtors	15,436	14,287
Prepayments and accrued income	6,645	3,239
	<u>44,576</u>	<u>28,323</u>

19 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	4,125	6,593
Trade creditors	1,808	7,526
Other creditors	1,745	56,697
Accruals and deferred income	5,920	6,946
	<u>13,598</u>	<u>77,762</u>

20 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>8,453</u>	<u>6,607</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

21 Constitution

The company is limited by guarantee and does not have share capital. In the event of the company being wound up the members are committed to a contribution of £1 each.

MOUNTAIN TRAINING ENGLAND
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22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
EDI Fund	-	15,000	(8,832)	-	6,168
General funds	519,851	434,528	(446,373)	3,334	511,340
	<u>519,851</u>	<u>449,528</u>	<u>(455,205)</u>	<u>3,334</u>	<u>517,508</u>
	<u><u>519,851</u></u>	<u><u>449,528</u></u>	<u><u>(455,205)</u></u>	<u><u>3,334</u></u>	<u><u>517,508</u></u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
EDI Fund	22,361	-	(22,361)	-	-
General funds	491,684	361,953	(343,598)	9,812	519,851
	<u>514,045</u>	<u>361,953</u>	<u>(365,959)</u>	<u>9,812</u>	<u>519,851</u>
	<u><u>514,045</u></u>	<u><u>361,953</u></u>	<u><u>(365,959)</u></u>	<u><u>9,812</u></u>	<u><u>519,851</u></u>

EDI fund – support for under-represented groups into wider participation and leadership in the outdoors, providing financial support to both individuals and projects.

23 Related party transactions

Other than trustee expenses disclosed in note 10 and key management salaries disclosed in note 11, there were no other related party transactions in the year (2023 - none).