Mountain Training United Kingdom & Ireland Ltd

England & Wales · Charity number 1090203

Details

Other names	MOUNTAIN LEADER TRAINING UK, MOUNTAIN TRAINING UK INC. LTD, THE UNITED KINGDOM MOUNTAIN TRAINING BOARD LIMITED, MLTUK, UKMTB
Status	Registered
Legal form	Charitable company
Company number	04226512
Registered	2002-01-23
Register	View on the Charity Commission register

Contact

Address	Siabod Cottage Capel Curig Betws-y-Coed LL24 0ES
Phone	01690720272
Email	info@mountain-training.org
Website	www.mountain-training.org

Activities

Objects: The Company is established for the following aims—(a) the advancement for the public benefit of education and training (in conjunction where appropriate with other persons or bodies) in the skills required for leading, instructing, coaching and participating in safe hill, mountain, moorland and countryside walking, mountaineering and rock, ice and indoor climbing, and other associated activities, and to offer advice on matters of training and safety; (b) such other objects (as are exclusively charitable according to the law of England and Wales) as the Directors, following consultation with the Members, decide.

Activities: MTUK & Ireland Ltd is the co-ordinating body for all mountain training schemes in the UK, overseeing the training and assessment of around six thousand leaders and mountaineering instructors annually.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£719,471	£770,999	£116,151	17
2023-12-31	£595,595	£644,325	£167,679	14
2022-12-31	£550,587	£557,560	£216,409	13
2021-12-31	£491,642	£468,541	-	-
2020-12-31	£448,722	£478,108	-	-

Trustees

Name	Role	Appointed
Steve Davies	Chair	2024-06-29
Graham Norman Hassall		2024-06-29
Kevin Redmond		2024-06-29
Lynn Robinson		2024-06-29
Richard Alexander Chapman		2024-06-29
Richard David Tiplady		2024-06-29
Sean Maxwell Wood		2023-06-24

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Mountain Training United Kingdom & Ireland Ltd

England & Wales - Charity number 1090203

Accounts

REGISTERED COMPANY NUMBER: 04226512 (England and Wales)
REGISTERED CHARITY NUMBER: 1090203

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2024

for

Mountain Training United Kingdom & Ireland Ltd

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Mountain Training United Kingdom &
Ireland Ltd

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for the year ended 31 December 2024

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Mountain Training United Kingdom & Ireland Ltd

Report of the Trustees for the year ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND AIMS

Mountain Training United Kingdom & Ireland Limited purpose is to develop education and training schemes in walking, climbing, mountaineering and related activities. These activities take place on artificial climbing wall, hill and mountain environments. The schemes are focused on personal skills, leadership, instruction or coaching and are for the benefit of the public.

It achieves its objectives in the following ways:

To provide a structure for the Mountaineering Councils and the national Mountain Training organisations to discuss and agree the strategic direction and objectives for Mountain Training in the UK and Ireland and wherever appropriate to embrace and value stronger collaboration.

To manage overarching projects set by the members (Mountain Training organisations and Mountaineering Councils) and provide technical and administrative services and support as required by individual member organisations.

To be the spokesperson for the national Mountain Training organisations on issues of shared interest and to manage the Mountain Training website and the Candidate Management System.

To ensure that all Mountain Training qualifications and courses are of equal standard across the UK and Ireland.

To act as the Awarding Organisation for the Coaching Scheme, the International Mountain Leader and the Mountaineering and Climbing Instructor Scheme, working with our three national centres and our independent coaching providers.

To manage the Mountain Training Association and provide membership services for the Association of Mountaineering Instructors, the British Association of International Mountain Leaders and the British Mountain Guides. This is to support qualified leaders, instructors, coaches and guides both in accessing necessary services and enabling the public to choose current and competent, suitable leaders, coaches instructors and guides.

To manage Mountain Training Publications and publish a range of technical handbooks and media in support of the Mountain Training qualifications and courses.

To ensure effective communications and marketing campaigns that raise awareness of our training programmes and promotes our leaders. - This is supported by ongoing research and review of our training schemes, candidates pathways and provider provision.

ACHIEVEMENT AND PERFORMANCE

MTUKI is directly responsible for six qualifications, coordinating a further nine qualification schemes and six skills schemes. Overall candidate numbers for 2024 were 12,756, nearly identical to 2022 but down on 2023' figure of 13,788 (7.5% reduction). Significant work was completed through the year to reach agreement on a revised International Mountain Leader standard as well as developing the detailed content for a Bouldering Wall Instructor qualification. Safe practice and quality training are at the heart of what all our providers deliver and this was reflected throughout the year in the delivery of our existing training schemes. The Council of Mountain Training United Kingdom & Ireland met three times in spring, summer and autumn. Its nominated Directors held additional quarterly meetings to manage the organisation through the year. We made the decision to hold one Council meeting face to face (thanks to Glenmore Lodge, National Outdoor Centre for hosting this in 2024) and all others, as well as Board meetings, on-line. These arrangements were, effective, financially beneficial and also reduced our carbon footprint.

FINANCIAL REVIEW

Reserves policy

Reserves policy It has been the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been achieved. Overall, a deficit of £52K is reported against a deficit of £49K last year. This is made up of memberships, subscriptions and course registrations of £656K, up £125K (24%) and grants and gift aid income of £59K, down £3K, being offset by increase is development of the in-house candidate management system and coaching development schemes of £75K, and higher governance costs, including staffing and consultancy, of £22K.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr S M Wood
Ms L N Vincent
Other changes in directors holding office are as follows:
Mr P J Anderson - resigned 12th February 2024
Ms E L Ablett - resigned 25th April 2024
Mr S Saddler - resigned 29th June 2024
Mr A Last - resigned 29th June 2024
Mr S Davies - appointed 29th June 2024
Ms L Robinson - appointed 29th June 2024
Mr R Tiplady - appointed 29th June 2024
Mr R Chapman - appointed 29th June 2024
Mr K Redmond - appointed 29th June 2024
Mr G Hassall - appointed 29th June 2024

Trustees are appointed by recommendation to the Board.

The induction process for newly appointed Trustees comprises an initial meeting with the Chair, followed by a series of short meetings on specific aspects of the charity's work including the powers and responsibilities of individual trustees and the Board. A brief history of the charity, copies of Board minutes, accounts and a copy of the Charity Commission's guidance "The Essential Trustee: What you need to know" are available for new Trustees.

None of the trustees has any beneficial interest in the company.

The organisation of the charity is simple, decisions being made by the Trustees and voting representatives.

There are no charities directly connected with Mountain Training United Kingdom & Ireland Limited. However, several bodies nominate voting representatives to the Council. During the year the following appointments as voting representatives were current: -

Mountain Training Board Ireland - D Stelfox
Mountaineering Ireland - J Moore
Mountain Training Cymru - A Newton / A Bevan
BMC Cymru - N Hockley
Mountain Training England - P Stacey & S Manns
British Mountaineering Council - C Allwood
Mountain Training Scotland - M Crawford & M Dignam
Mountaineering Scotland - R Cadie

Mountain Training United Kingdom & Ireland Limited owns 100% of the issued share capital of Mountain Training Publications Limited, a company registered in England & Wales.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04226512 (England and Wales)

Registered Charity number

1090203

Registered office

Siabod Cottage
Capel Curig
Conwy
LL24 0ES

Mountain Training United Kingdom & Ireland Ltd

Report of the Trustees for the year ended 31 December 2024

Trustees
Mr S Saddler (resigned 29/6/24)
Mr A Last Chair of Trustees (resigned 29/6/24)
Ms L N Vincent
Mr P J Anderson (resigned 12/2/24)
Mr S M Wood
Ms E L Ablett (resigned 23/4/24)
Mr S Davies (appointed 29/6/24)
Mr R D Tiplady (appointed 29/6/24)
Mr K Redmond (appointed 29/6/24)
Mr G N Hassall (appointed 29/6/24)
Ms L Robinson (appointed 29/6/24)
Mr R Chapman (appointed 29/6/24)

Company Secretary
Mr J F G Cousins

Independent Examiner
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

ASSET COVER FOR FUNDS
The charity operates a single unrestricted fund. The assets available for this fund are sufficient to meet the charity's obligations on a day to day basis.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Mr K Redmond - Trustee

Independent Examiner's Report to the Trustees of Mountain Training United Kingdom & Ireland Ltd

Independent examiner's report to the trustees of Mountain Training United Kingdom & Ireland Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.

Aled Roberts BA (Hons) FCA

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 16-6-25

Mountain Training United Kingdom & Ireland Ltd

Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	58,910	-	58,910	62,653
Charitable activities	5				
Mountain Training and Co-ordination		656,074	-	656,074	531,218
Other trading activities	3	2,374	-	2,374	1,724
Investment income	4	2,113	-	2,113	-
Total		719,471	-	719,471	595,595
EXPENDITURE ON					
Raising funds		1,469	-	1,469	752
Charitable activities	6				
Mountain Training and Co-ordination		501,779	-	501,779	451,355
Other		267,751	-	267,751	192,218
Total		770,999	-	770,999	644,325
NET INCOME/(EXPENDITURE)		(51,528)	-	(51,528)	(48,730)
RECONCILIATION OF FUNDS					
Total funds brought forward		167,679	-	167,679	216,409
TOTAL FUNDS CARRIED FORWARD		116,151	-	116,151	167,679

The notes form part of these financial statements

Mountain Training United Kingdom & Ireland Ltd

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	11	8,797	-	8,797	347
Tangible assets	12	21,224	-	21,224	7,766
Investments	13	2	-	2	2
		30,023	-	30,023	8,115
CURRENT ASSETS					
Stocks	14	5,721	-	5,721	500
Debtors	15	82,105	-	82,105	82,712
Cash at bank and in hand		199,792	-	199,792	272,882
		287,618	-	287,618	356,094
CREDITORS					
Amounts falling due within one year	16	(201,490)	-	(201,490)	(196,530)
NET CURRENT ASSETS		86,128	-	86,128	159,564
TOTAL ASSETS LESS CURRENT LIABILITIES		116,151	-	116,151	167,679
NET ASSETS		116,151	-	116,151	167,679
FUNDS	18				
Unrestricted funds				116,151	167,679
TOTAL FUNDS				116,151	167,679

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
Mr K Redmond - Trustee

The notes form part of these financial statements

Mountain Training United Kingdom & Ireland Ltd

Cash Flow Statement
for the year ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(54,654)	5,457
Net cash (used in)/provided by operating activities		(54,654)	5,457
Cash flows from investing activities			
Purchase of intangible fixed assets		(10,150)	-
Purchase of tangible fixed assets		(30,835)	(5,417)
Interest received		2,113	-
Net cash used in investing activities		(38,872)	(5,417)
Cash flows from financing activities			
Capital repayments in year		20,436	-
Net cash provided by financing activities		20,436	-
Change in cash and cash equivalents in the reporting period		(73,090)	40
Cash and cash equivalents at the beginning of the reporting period		272,882	272,842
Cash and cash equivalents at the end of the reporting period		199,792	272,882

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the year ended 31 December 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(51,528)	(48,730)
Adjustments for:		
Depreciation charges	19,078	6,028
Interest received	(2,113)	-
amount owed by group undertaking	(17,433)	16,223
(Increase)/decrease in stocks	(5,221)	285
Decrease/(increase) in debtors	20,242	(4,722)
(Decrease)/increase in creditors	(17,679)	36,373
Net cash (used in)/provided by operations	(54,654)	5,457

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank and in hand	272,882	(73,090)	199,792
	272,882	(73,090)	199,792
Debt			
Finance leases	-	(20,436)	(20,436)
	-	(20,436)	(20,436)
Total	272,882	(93,526)	179,356

The notes form part of these financial statements

Notes to the Financial Statements for the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The Financial Statements show results for the charity only and not for its subsidiary. Group accounts are not prepared as the relevant income is below the threshold for the preparation of group accounts set out in the Charities (Accounts and Reports) Regulations 2015.

Income
Grants are received by the charity to fund it's principle aims and objectives on a revenue basis. These grants are recognised in the period in which they are receivable. There are no deferred grants or capital grants.

Donations and gifts are recognised on receipt.

The charity provides accreditation, direct advice and publications related to its principle objects. Any income derived therefrom is included in Incoming Resources from Charitable Activities.

Expenditure
Liabilities are recognised in full in the financial statements as soon as an obligation arises.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Reporting Accountants' fee.

Shared costs are allocated between Direct Charitable Expenditure and Governance Costs on the basis of estimated time expended on each activity.

Irrecoverable VAT is added to the expenditure included in each category, where appropriate.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on cost and 20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Exemption from taxation is claimed by the charity under the provisions of Sections 466-493 Corporation Tax Act 2010.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Gift aid	13,910	17,653
Core Funding	45,000	45,000
	58,910	62,653

Grants received, included in the above, are as follows:

	2024	2023
	£	£
UF Core Funding	45,000	45,000

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Mountain Training United Kingdom & Ireland Ltd Gross Income	2,374	1,724

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	2,113	-

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Registrations and Mountain Training Association memberships	Mountain Training and Co-ordination	394,587	371,703
Subscriptions	Mountain Training and Co-ordination	600	2,600
Course registrations and enrolments	Mountain Training and Co-ordination	158,546	51,780
Administration services and similar	Mountain Training and Co-ordination	102,341	105,135
		656,074	531,218

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Mountain Training and Co-ordination	27,374	474,405	501,779

continued...

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Mountain Training and Co-ordination	74,116	1,425	398,864	474,405

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	17,377	3,943
Website Development amortisation	1,700	2,084

9. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees (or any persons connected with them) received any remuneration during the year.

Trustees' expenses

The trustees were reimbursed a total of £NIL (2023: £NIL) for expenses.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	349,315	328,886
Social security costs	21,809	20,759
Other pension costs	6,070	5,525
	377,194	355,170

The average monthly number of employees during the year was as follows:

	2024	2023
Management	6	5
Administration/ customer services	10	8
Marketing	1	1
	17	14

No employees received emoluments in excess of £60,000.

continued...

11. INTANGIBLE FIXED ASSETS

	Website Development £
COST	
At 1 January 2024	10,420
Additions	10,150
At 31 December 2024	20,570
AMORTISATION	
At 1 January 2024	10,073
Charge for year	1,700
At 31 December 2024	11,773
NET BOOK VALUE	
At 31 December 2024	8,797
At 31 December 2023	347

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2024	66,891
Additions	30,835
At 31 December 2024	97,726
DEPRECIATION	
At 1 January 2024	59,125
Charge for year	17,377
At 31 December 2024	76,502
NET BOOK VALUE	
At 31 December 2024	21,224
At 31 December 2023	7,766

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2024 and 31 December 2024	2
NET BOOK VALUE	
At 31 December 2024	2
At 31 December 2023	2

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

continued...

13. FIXED ASSET INVESTMENTS - continued

Mountain Training Publications Ltd
Registered office:
Nature of business: Sale of publications etc

Class of share:	% holding
Ordinary	100

	31/12/24	31/12/23
	£	£
Aggregate capital and reserves	39,022	39,022

14. STOCKS

	2024	2023
	£	£
Stocks	5,721	500

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	42,896	26,794
Amounts owed by group undertakings	19,635	-
Other debtors	13,200	45,059
Prepayments	6,374	10,859
	82,105	82,712

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Hire purchase (see note 17)	20,436	-
Trade creditors	6,532	14,324
Amounts owed to group undertakings	3,856	1,653
Social security and other taxes	-	12,826
Other creditors	2,468	-
Accrued expenses	168,198	167,727
	201,490	196,530

Accrued expenses includes £160,750 (2023: £156,880) relating to memberships received in advance.

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2024	2023
	£	£
Net obligations repayable:		
Within one year	20,436	-

continued...

18. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	167,679	(51,528)	116,151
TOTAL FUNDS	167,679	(51,528)	116,151

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	719,471	(770,999)	(51,528)
TOTAL FUNDS	719,471	(770,999)	(51,528)

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	216,409	(48,730)	167,679
TOTAL FUNDS	216,409	(48,730)	167,679

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	595,595	(644,325)	(48,730)
TOTAL FUNDS	595,595	(644,325)	(48,730)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	216,409	(100,258)	116,151
TOTAL FUNDS	216,409	(100,258)	116,151

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,315,066	(1,415,324)	(100,258)
TOTAL FUNDS	1,315,066	(1,415,324)	(100,258)

19. RELATED PARTY DISCLOSURES

The charitable company owns 100% of the issued share capital of Mountain Training Publications Limited, a company registered in England and Wales.

During the year the charity received amounts totalling £17,652 (2023: £495) as donations under the gift aid scheme from Mountain Training Publications Limited in relation to 2023 profits.

As at 31st December 2024 there were covenants totalling £13,909 (2023:£17,652) due from Mountain Training Publications Limited in relation to profits for the year. This is due by 30th September 2025.

During the year an amount of £9,997 (2023: £8,709) was invoiced to Mountain Training Publications Limited in respect of cleaning and other services.

At 31st December 2024 £19,635 was owed by Mountain Training Publication Ltd (2023: £1,653 owed to Mountain Training Publication Ltd). This is payable under the normal terms of the charity's activities.

Mountain Training United Kingdom & Ireland Ltd

Detailed Statement of Financial Activities for the year ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	13,910	17,653
Core Funding	45,000	45,000
	58,910	62,653
Other trading activities		
Mountain Training United Kingdom & Ireland Ltd		
Gross Income	2,374	1,724
Investment income		
Interest receivable - trading	2,113	-
Charitable activities		
Registrations and Mountain Training Association memberships	394,587	371,703
Subscriptions	600	2,600
Course registrations and enrolments	158,546	51,780
Administration services and similar	102,341	105,135
	656,074	531,218
Total incoming resources	719,471	595,595
EXPENDITURE		
Other trading activities		
Purchases	1,469	1,252
Closing stock	-	(500)
	1,469	752
Charitable activities		
Travel	2,715	2,655
Staff training	557	492
Professional Fees	3,977	4,616
Fixtures and fittings	20,125	6,028
	27,374	13,791
Other		
Development Costs	223,639	146,841
Coaching Development	39,373	40,173
Performance Coach Training	4,739	5,204
	267,751	192,218
Support costs		
Management		
Insurance	1,157	1,197
Light and heat	2,093	1,586
Telephone	6,051	5,668
Postage and stationery	2,369	2,788
Sundries	(162)	1,842
Carried forward	11,508	13,081

Mountain Training United Kingdom & Ireland Ltd

Detailed Statement of Financial Activities for the year ended 31 December 2024

	2024	2023
	£	£
Management		
Brought forward	11,508	13,081
Rent	7,771	8,139
Repairs and maintenance	1,054	908
Marketing and Public Relations Literature	4,115	811
Information and communication technology	47,257	39,116
Cleaning	2,411	2,645
	74,116	64,700
Finance		
Bank charges	1,425	848
Governance costs		
Wages	349,315	328,886
Social security	21,809	20,759
Pensions	6,070	5,525
Accountancy fees	2,221	2,137
Legal fees	-	3,083
Seminars etc.	18,249	6,538
Consultancy	1,200	5,088
	398,864	372,016
Total resources expended	770,999	644,325
Net expenditure	(51,528)	(48,730)

Mountain Training United Kingdom & Ireland Ltd

England & Wales - Charity number 1090203

Accounts

REGISTERED COMPANY NUMBER: 04226512 (England and Wales)
REGISTERED CHARITY NUMBER: 1090203

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2023

for

Mountain Training United Kingdom & Ireland Ltd

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Mountain Training United Kingdom & Ireland Ltd

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for the year ended 31 December 2023

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Mountain Training United Kingdom & Ireland Ltd

Report of the Trustees for the year ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND AIMS

Mountain Training United Kingdom & Ireland Limited purpose is to develop education and training schemes in walking, climbing, mountaineering and related activities. These activities take place on artificial climbing wall, hill and mountain environments. The schemes are focused on personal skills, leadership, instruction or coaching and are for the benefit of the public.

It achieves its objectives in the following ways:

To provide a structure for the Mountaineering Councils and the national Mountain Training organisations to discuss and agree the strategic direction and objectives for Mountain Training in the UK and Ireland and wherever appropriate to embrace and value stronger collaboration.

To manage overarching projects set by the members (Mountain Training organisations and Mountaineering Councils) and provide technical and administrative services and support as required by individual member organisations.

To be the spokesperson for the national Mountain Training organisations on issues of shared interest and to manage the Mountain Training website and the Candidate Management System.

To ensure that all Mountain Training qualifications and courses are of equal standard across the UK and Ireland.

To act as the Awarding Organisation for the Coaching Scheme, the International Mountain Leader and the Mountaineering and Climbing Instructor Scheme, working with our three national centres and our independent coaching providers.

To manage the Mountain Training Association and provide membership services for the Association of Mountaineering Instructors, the British Association of International Mountain Leaders and the British Mountain Guides. This is to support qualified leaders, instructors, coaches and guides both in accessing necessary services and enabling the public to choose current and competent, suitable leaders, coaches instructors and guides.

To manage Mountain Training Publications and publish a range of technical handbooks and media in support of the Mountain Training qualifications and courses.

To ensure effective communications and marketing campaigns that raise awareness of our training programmes and promotes our leaders. - This is supported by ongoing research and review of our training schemes, candidates pathways and provider provision.

ACHIEVEMENT AND PERFORMANCE

MTUKI is directly responsible for six qualifications, and 2023 saw the continued "bounce back" in candidate numbers following covid. Significant work was completed through the year to reach agreement on the value of developing a new Bouldering Wall Instructor qualification. Safe practice and quality training are at the heart of what all our providers deliver and this was reflected throughout the year in the delivery of our existing training schemes.

The Council of Mountain Training United Kingdom & Ireland met three times in spring, summer and autumn. Its nominated Directors held additional quarterly meetings to manage the organisation through the year. We made the decision to hold one Council meeting face to face (thanks to Plas y Brenin, National Outdoor Centre for hosting this in 2023) and all others, as well as Board meetings, on-line. These arrangements were, effective, financially beneficial and also reduced our carbon footprint.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been achieved.

Overall, a deficit of £49K is reported against a deficit of £7K last year. This is made up of memberships, subscriptions and course registrations of £531K, up £28K (5%) and grants and gift aid income of £62K, up £17K, being offset by increase is development of the in house candidate management system and coaching development schemes of £24K, and higher governance costs, including staffing and consultancy, of £60k.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr S Saddler
Mr A Last
Ms L N Vincent
Other changes in directors holding office are as follows:
Ms E Thompson - resigned 24 June 2023
Ms E L Ablett - appointed 24 June 2023
Mr P J Anderson - appointed 24 June 2023
Mr S M Wood - appointed 24 June 2023

Mr P J Anderson ceased to be a director after 31 December 2023 but prior to the date of this report.

Trustees are appointed by recommendation to the Board.

The induction process for newly appointed Trustees comprises an initial meeting with the Chair, followed by a series of short meetings on specific aspects of the charity's work including the powers and responsibilities of individual trustees and the Board. A brief history of the charity, copies of Board minutes, accounts and a copy of the Charity Commission's guidance "The Essential Trustee: What you need to know" are available for new Trustees.

None of the trustees has any beneficial interest in the company.

The organisation of the charity is simple, decisions being made by the Trustees and voting representatives.

There are no charities directly connected with Mountain Training United Kingdom & Ireland Limited. However, several bodies nominate voting representatives to the Council. During the year the following appointments as voting representatives were current: -

Mountain Training Board Ireland - D Stelfox
Mountaineering Ireland - D Ayton
Mountain Training Cymru - A Newton / A Gibbs
BMC Cymru - N Hockley
Mountain Training England - P Stacey & N Adshead
British Mountaineering Council - Fiona Saunders? C Allwood
Mountain Training Scotland - M Crwaford & M Dignam
Mountaineering Scotland - R Cadie

Mountain Training United Kingdom & Ireland Limited owns 100% of the issued share capital of Mountain Training Publications Limited, a company registered in England & Wales.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04226512 (England and Wales)

Registered Charity number

1090203

Registered office

Siabod Cottage
Capel Curig
Conwy
LL24 0ES

Report of the Trustees
for the year ended 31 December 2023

Trustees
Ms E Thompson Independent Member (resigned 24/6/23)
Mr S Saddler
Mr A Last Chair of Trustees
Ms L N Vincent
Mr P J Anderson (appointed 24/6/23)
Mr S M Wood (appointed 24/6/23)
Ms E L Ablett (appointed 24/6/23)

Company Secretary
Mr J F G Cousins

Independent Examiner
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

ASSET COVER FOR FUNDS
The charity operates a single unrestricted fund. The assets available for this fund are sufficient to meet the charity's obligations on a day to day basis.

Approved by order of the board of trustees on 21 June 2024 and signed on its behalf by:

Mr A Last - Trustee

Independent Examiner's Report to the Trustees of Mountain Training United Kingdom & Ireland Ltd

Independent examiner's report to the trustees of Mountain Training United Kingdom & Ireland Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

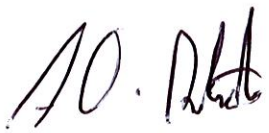
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.



Aled Roberts BA (Hons) FCA

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 25-6-2024

Mountain Training United Kingdom & Ireland Ltd

Statement of Financial Activities for the year ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	62,653	-	62,653	45,748
Charitable activities	4				
Mountain Training and Co-ordination		531,218	-	531,218	502,968
Other trading activities	3	1,724	-	1,724	1,871
Total		595,595	-	595,595	550,587
EXPENDITURE ON					
Raising funds		752	-	752	1,088
Charitable activities	5				
Mountain Training and Co-ordination		451,355	-	451,355	388,227
Other		192,218	-	192,218	168,245
Total		644,325	-	644,325	557,560
NET INCOME/(EXPENDITURE)		(48,730)	-	(48,730)	(6,973)
RECONCILIATION OF FUNDS					
Total funds brought forward		216,409	-	216,409	223,382
TOTAL FUNDS CARRIED FORWARD		167,679	-	167,679	216,409

The notes form part of these financial statements

Mountain Training United Kingdom & Ireland Ltd

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Intangible assets	10	347	-	347	2,431
Tangible assets	11	7,766	-	7,766	6,292
Investments	12	2	-	2	2
		8,115	-	8,115	8,725
CURRENT ASSETS					
Stocks	13	500	-	500	785
Debtors	14	82,712	-	82,712	92,561
Cash at bank and in hand		272,882	-	272,882	272,842
		356,094	-	356,094	366,188
CREDITORS					
Amounts falling due within one year	15	(196,530)	-	(196,530)	(158,504)
NET CURRENT ASSETS		159,564	-	159,564	207,684
TOTAL ASSETS LESS CURRENT LIABILITIES		167,679	-	167,679	216,409
NET ASSETS		167,679	-	167,679	216,409
FUNDS	16				
Unrestricted funds				167,679	216,409
TOTAL FUNDS				167,679	216,409

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 June 2024 and were signed on its behalf by:

Adge Last.

Mr A Last - Trustee

The notes form part of these financial statements

Mountain Training United Kingdom & Ireland Ltd

Cash Flow Statement for the year ended 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	5,457	5,773
Net cash provided by operating activities		5,457	5,773
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,417)	(5,773)
Net cash used in investing activities		(5,417)	(5,773)
Change in cash and cash equivalents in the reporting period		40	-
Cash and cash equivalents at the beginning of the reporting period		272,842	272,842
Cash and cash equivalents at the end of the reporting period		272,882	272,842

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the year ended 31 December 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(48,730)	(6,973)
Adjustments for:		
Depreciation charges	6,028	6,043
amount owed by group undertaking	16,223	35,520
Decrease in stocks	285	139
Increase in debtors	(4,722)	(15,539)
Increase/(decrease) in creditors	36,373	(13,417)
Net cash provided by operations	5,457	5,773

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23 £	Cash flow £	At 31/12/23 £
Net cash			
Cash at bank and in hand	272,842	40	272,882
	272,842	40	272,882
Total	272,842	40	272,882

The notes form part of these financial statements

Notes to the Financial Statements
for the year ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The Financial Statements show results for the charity only and not for its subsidiary. Group accounts are not prepared as the relevant income is below the threshold for the preparation of group accounts set out in the Charities (Accounts and Reports) Regulations 2015.

Income
Grants are received by the charity to fund it's principle aims and objectives on a revenue basis. These grants are recognised in the period in which they are receivable. There are no deferred grants or capital grants.

Donations and gifts are recognised on receipt.

The charity provides accreditation, direct advice and publications related to its principle objects. Any income derived therefrom is included in Incoming Resources from Charitable Activities.

Expenditure
Liabilities are recognised in full in the financial statements as soon as an obligation arises.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Reporting Accountants' fee.

Shared costs are allocated between Direct Charitable Expenditure and Governance Costs on the basis of estimated time expended on each activity.

Irrecoverable VAT is added to the expenditure included in each category, where appropriate.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	33% on cost and 20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Exemption from taxation is claimed by the charity under the provisions of Sections 466-493 Corporation Tax Act 2010.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gift aid	17,653	498
Core Funding	45,000	45,250
	62,653	45,748

Grants received, included in the above, are as follows:

	2023	2022
	£	£
UF Core Funding	45,000	45,250

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Mountain Training United Kingdom & Ireland Ltd Gross Income	1,724	1,871

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Registrations and Mountain Training Association memberships	Mountain Training and Co-ordination	371,703	331,053
Subscriptions	Mountain Training and Co-ordination	2,600	2,600
Course registrations and enrolments	Mountain Training and Co-ordination	51,780	50,148
Administration services and similar	Mountain Training and Co-ordination	105,135	119,167
		531,218	502,968

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Mountain Training and Co-ordination	13,791	437,564	451,355

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Mountain Training and Co-ordination	64,700	848	372,016	437,564

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	3,943	3,960
Website Development amortisation	2,084	2,084

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees (or any persons connected with them) received any remuneration during the year.

Trustees' expenses

The trustees were reimbursed a total of £NIL (2022: £NIL) for expenses.

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	328,886	278,236
Social security costs	20,759	11,740
Other pension costs	5,525	1,905
	355,170	291,881

The average monthly number of employees during the year was as follows:

	2023	2022
Management	5	5
Administration/ customer services	8	7
Marketing	1	1
	14	13

No employees received emoluments in excess of £60,000.

10. INTANGIBLE FIXED ASSETS

	Website Development
	£
COST	
At 1 January 2023 and 31 December 2023	10,420
AMORTISATION	
At 1 January 2023	7,989
Charge for year	2,084
At 31 December 2023	10,073
NET BOOK VALUE	
At 31 December 2023	347
At 31 December 2022	2,431

continued...

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2023	61,474
Additions	5,417
At 31 December 2023	66,891
DEPRECIATION	
At 1 January 2023	55,182
Charge for year	3,943
At 31 December 2023	59,125
NET BOOK VALUE	
At 31 December 2023	7,766
At 31 December 2022	6,292

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2023 and 31 December 2023	2
NET BOOK VALUE	
At 31 December 2023	2
At 31 December 2022	2

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Mountain Training Publications Ltd
Registered office:
Nature of business: Sale of publications etc

Class of share:	% holding
Ordinary	100

	31/12/23 £	31/12/22 £
Aggregate capital and reserves	39,022	39,022

13. STOCKS

	2023 £	2022 £
Stocks	500	785

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	26,794	39,728
Amounts owed by group undertakings	-	14,571
Other debtors	45,059	35,024
Prepayments	10,859	3,238
	82,712	92,561

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	14,324	9,832
Amounts owed to group undertakings	1,653	-
Social security and other taxes	12,826	-
Other creditors	-	1,063
Accrued expenses	167,727	147,609
	196,530	158,504

Accrued expenses includes £156,880 (2022: £140,896) relating to memberships received in advance.

16. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	216,409	(48,730)	167,679
TOTAL FUNDS	216,409	(48,730)	167,679

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	595,595	(644,325)	(48,730)
TOTAL FUNDS	595,595	(644,325)	(48,730)

Comparatives for movement in funds

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	223,382	(6,973)	216,409
TOTAL FUNDS	223,382	(6,973)	216,409

continued...

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	550,587	(557,560)	(6,973)
TOTAL FUNDS	550,587	(557,560)	(6,973)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	223,382	(55,703)	167,679
TOTAL FUNDS	223,382	(55,703)	167,679

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,146,182	(1,201,885)	(55,703)
TOTAL FUNDS	1,146,182	(1,201,885)	(55,703)

17. RELATED PARTY DISCLOSURES

The charitable company owns 100% of the issued share capital of Mountain Training Publications Limited, a company registered in England and Wales.

During the year the charity received amounts totalling £495 (2022: £14,238) as donations under the gift aid scheme from Mountain Training Publications Limited in relation to 2022 profits.

As at 31st December 2022 there were covenants totalling £17,652 (2022:£495) due from Mountain Training Publications Limited in relation to profits for the year. This is due by 30th September 2024.

During the year an amount of £NIL (2022: £5,470) was invoiced to Mountain Training Publications Limited in respect of management fees.

During the year an amount of £8,709 (2022: £6,376) was invoiced to Mountain Training Publications Limited in respect of cleaning and other services.

At 31st December 2023 £1,653 was owed to Mountain Training Publication Ltd (2022: £14,571 owed by Mountain Training Publication Ltd). This is payable under the normal terms of the charity's activities.

continued...

17. RELATED PARTY DISCLOSURES - continued

On 17th April 2020 HSBC withdrew its banking services from Mountain Training United Kingdom and Ireland (MTUKI) closing its current and savings accounts. This resulted in a cheque to the value of £272,660.43 being made out to MTUKI. At 31 December 2021 our Independent Examiner raised this as a matter of concern in their report. In practical terms MTUKI were without an operational bank account and had to enter into a banking services agreement/arrangement with Mountain Training Publications Limited (MTP) to use their bank account to receive all sources of income and settle all expenses. This arrangement was in place from 17th April 2020 to the end of 2023. MTUKI directors are in the process of opening a current and savings account with Virgin Money. This has now been resolved with two bank accounts in operation and all monies deposited accordingly.

Detailed Statement of Financial Activities
for the year ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	17,653	498
Core Funding	45,000	45,250
	62,653	45,748
Other trading activities		
Mountain Training United Kingdom & Ireland Ltd		
Gross Income	1,724	1,871
Charitable activities		
Registrations and Mountain Training Association memberships	371,703	331,053
Subscriptions	2,600	2,600
Course registrations and enrolments	51,780	50,148
Administration services and similar	105,135	119,167
	531,218	502,968
Total incoming resources	595,595	550,587
EXPENDITURE		
Other trading activities		
Purchases	1,252	1,653
Closing stock	(500)	(785)
	752	868
Investment management costs		
Administrative expenses	-	220
Charitable activities		
Travel	2,655	2,747
Staff training	492	64
Professional Fees	4,616	3,739
Fixtures and fittings	6,028	6,043
	13,791	12,593
Other		
Development Costs	146,841	148,118
Coaching Development	40,173	20,127
No description	5,204	-
	192,218	168,245
Support costs		
Management		
Insurance	1,197	718
Light and heat	1,586	1,645
Telephone	5,668	4,856
Postage and stationery	2,788	4,452
Sundries	1,842	2,150
Carried forward	13,081	13,821

Mountain Training United Kingdom & Ireland Ltd

Detailed Statement of Financial Activities for the year ended 31 December 2023

	2023 £	2022 £
Management		
Brought forward	13,081	13,821
Rent	8,139	7,207
Repairs and maintenance	908	273
Marketing and Public Relations Literature	811	4,717
Information and communication technology	39,116	34,823
Cleaning	2,645	2,150
	64,700	62,991
Finance		
Bank charges	848	866
Governance costs		
Wages	328,886	278,236
Social security	20,759	11,740
Pensions	5,525	1,905
Accountancy fees	2,137	1,772
Legal fees	3,083	1,434
Seminars etc.	6,538	16,690
Consultancy	5,088	-
	372,016	311,777
Total resources expended	644,325	557,560
Net expenditure	(48,730)	(6,973)

Mountain Training United Kingdom & Ireland Ltd

England & Wales - Charity number 1090203

Accounts

REGISTERED COMPANY NUMBER: 04226512 (England and Wales)
REGISTERED CHARITY NUMBER: 1090203

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2022

for

Mountain Training United Kingdom & Ireland Ltd

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Mountain Training United Kingdom & Ireland Ltd

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Mountain Training United Kingdom & Ireland Ltd

Report of the Trustees for the year ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Objectives and aims Mountain Training United Kingdom & Ireland Limited purpose is to develop education and training schemes in walking, climbing, mountaineering and related activities. These activities take place on artificial climbing wall, hill and mountain environments. The schemes are focused on personal skills, leadership, instruction or coaching and are for the benefit of the public.

It achieves its objectives in the following ways:

To provide a structure for the Mountaineering Councils and the National Mountain Training organisations to discuss and agree the strategic direction and objectives for Mountain Training in the UK and Ireland and wherever appropriate to embrace and value stronger collaboration.

To manage overarching projects set by the members (Mountain Training organisations and Mountaineering Councils) and provide technical and administrative services and support as required by individual member organisations.

To be the spokesperson for the national Mountain Training organisations on issues of shared interest and to manage the Mountain Training website and the Candidate Management System.

To ensure that all Mountain Training qualifications and courses are of equal standard across the UK and Ireland.
To act as the Awarding Organisation for the Coaching Scheme, the International Mountain Leader and the Mountaineering and Climbing Instructor Scheme, working with our three national centres and our independent coaching providers.

To manage the Mountain Training Association and provide membership services for the Association of Mountaineering Instructors, the British Association of International Mountain Leaders and the British Mountain Guides. This is to support qualified leaders, instructors, coaches and guides both in accessing necessary services and enabling the public to choose current and competent, suitable leaders, coaches instructors and guides.

To manage Mountain Training Publications and publish a range of technical handbooks and media in support of the Mountain Training qualifications and courses.

To ensure effective communications and marketing campaigns that raise awareness of our training programmes and promotes our leaders. - This is supported by ongoing research and review of our training schemes, candidates pathways and provider provision.

ACHIEVEMENT AND PERFORMANCE

MTUKI is directly responsible for six qualifications, and during 2022 an encouraging "bounce back" in candidate numbers was experienced following the disruption of covid in the previous years. We were delighted to deliver our first Performance Coach assessment near the end of the year. This latter, very specialist qualification illustrates just how far we've moved 'down the mountain' and away from a view that our interests were limited to a narrow, technical set of skills. Safe practice and quality training are at the heart of what all our providers deliver.

The Council of Mountain Training United Kingdom & Ireland met three times in spring, summer and autumn. Its nominated Directors held additional quarterly meetings to manage the organisation through the year. We made the decision to hold one Council meeting face to face (thanks to Tollymore National Outdoor Centre for hosting this in 2022) and all others, as well as Board meetings, on-line. These arrangements were financially beneficial and effective for conducting our business, as well as having a lower carbon-footprint.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been achieved.

Overall, a small deficit of £6.9K is reported against a profit of £23.1K last year. This is made up of memberships, subscriptions and course registrations of £503K, up £86.7K (21%) following a bounce back from the pandemic, more than offset by a drop off in some grants and gift aid down £27.4K, increase is development of the inhouse candidate management system and coaching development schemes of £44.6K, higher people costs of £27.8K and general increases of £17K across the cost base.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr D Downes (resigned 25/06/22)
Mr A Last (Chair of Trustees)
Ms E Thompson
Mr S Saddler
Ms L Vincent

Trustees are appointed by recommendation to the Board.

The induction process for newly appointed Trustees comprises an initial meeting with the Chair, followed by a series of short meetings on specific aspects of the charity's work including the powers and responsibilities of individual trustees and the Board. A brief history of the charity, copies of Board minutes, accounts and a copy of the Charity Commission's guidance "The Essential Trustee: What you need to know" are available for new Trustees.

None of the trustees has any beneficial interest in the company.

The organisation of the charity is simple, decisions being made by the Trustees and voting representatives.

There are no charities directly connected with Mountain Training United Kingdom & Ireland Limited. However, several bodies nominate voting representatives to the Council. During the year the following appointments as voting representatives were current: -

Mountain Training Board Ireland - D Stelfox, J Malloy
Mountaineering Ireland - D Ayton
Mountain Training Cymru - A Vowles & A Newton
BMC Cymru - N Hockley
Mountain Training England - P Stacey & T Halliwell/S Kennedy/S Manns
British Mountaineering Council - Fiona Saunders
Mountain Training Scotland - R Doherty, P Lomoro
Mountaineering Scotland - S Younie/R Cadie

Mountain Training United Kingdom & Ireland Limited owns 100% of the issued share capital of Mountain Training Publications Limited, a company registered in England & Wales.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04226512 (England and Wales)

Registered Charity number

1090203

Mountain Training United Kingdom & Ireland Ltd

Report of the Trustees for the year ended 31 December 2022

Registered office
Siabod Cottage
Capel Curig
Conwy
LL24 0ES

Trustees
Mr D Downes Consultant (resigned 25/6/22)
Ms E Thompson Independent Member (resigned 24/6/23)
Mr S Saddler
Mr A Last Chair of Trustees
Ms L N Vincent
Mr P J Anderson (appointed 24/6/23)
Mr S M Wood (appointed 24/6/23)
Ms E L Ablett (appointed 24/6/23)

Company Secretary
Mr J F G Cousins

Independent Examiner
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

ASSET COVER FOR FUNDS
The charity operates a single unrestricted fund. The assets available for this fund are sufficient to meet the charity's obligations on a day to day basis.

Approved by order of the board of trustees on 18/12/23 and signed on its behalf by:

Adge Last.

.....
Mr A Last - Chair of Trustees

Independent Examiner's Report to the Trustees of Mountain Training United Kingdom & Ireland Ltd

Independent examiner's report to the trustees of Mountain Training United Kingdom & Ireland Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement - matters of concern identified
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; and
4. the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Aled Roberts BA (Hons) FCA

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 19-12-23

Mountain Training United Kingdom & Ireland Ltd

Statement of Financial Activities for the year ended 31 December 2022

	Notes	Unrestricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	45,748	45,748	60,238
Charitable activities	4			
Mountain Training and Co-ordination		502,968	502,968	429,229
Other trading activities	3	1,871	1,871	2,175
Total		550,587	550,587	550,587
EXPENDITURE ON				
Raising funds		1,088	1,088	885
Charitable activities	5			
Mountain Training and Co-ordination		388,227	388,227	344,059
Other		168,245	168,245	123,597
Total		557,560	557,560	468,541
NET INCOME/(EXPENDITURE)		(6,973)	(6,973)	23,101
RECONCILIATION OF FUNDS				
Total funds brought forward		223,382	223,382	200,281
TOTAL FUNDS CARRIED FORWARD		216,409	216,409	223,382

The notes form part of these financial statements

Mountain Training United Kingdom & Ireland Ltd

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS				
Intangible assets	10	2,431	2,431	4,515
Tangible assets	11	6,292	6,292	4,479
Investments	12	2	2	2
		8,725	8,725	8,996
CURRENT ASSETS				
Stocks	13	785	785	924
Debtors	14	92,561	92,561	112,541
Cash at bank and in hand		272,842	272,842	272,842
		366,188	366,188	386,307
CREDITORS				
Amounts falling due within one year	15	(158,504)	(158,504)	(171,921)
NET CURRENT ASSETS		207,684	207,684	214,386
TOTAL ASSETS LESS CURRENT LIABILITIES		216,409	216,409	223,382
NET ASSETS		216,409	216,409	223,382
FUNDS	16			
Unrestricted funds			216,409	223,382
TOTAL FUNDS			216,409	223,382

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 15/12/23 ..... and were signed on its behalf by:

Adge Last.

.....

Mr A Last – Chair of Trustees

Mountain Training United Kingdom & Ireland Ltd

Cash Flow Statement for the year ended 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	5,773	(42)
Net cash provided by/(used in) operating activities		5,773	(42)
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,773)	-
Net cash (used in)/provided by investing activities		(5,773)	-
Change in cash and cash equivalents in the reporting period		-	(42)
Cash and cash equivalents at the beginning of the reporting period	2	272,842	272,884
Cash and cash equivalents at the end of the reporting period	2	272,842	272,842

The notes form part of these financial statements

Notes to the Cash Flow Statement for the year ended 31 December 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(6,973)	23,101
Adjustments for:		
Depreciation charges	6,043	6,752
amount owed by group undertaking	35,520	(52,498)
Decrease/(increase) in stocks	139	(77)
(Increase)/decrease in debtors	(15,539)	1,321
(Decrease)/increase in creditors	(13,417)	21,359
Net cash provided by/(used in) operations	5,773	(42)

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

Throughout the year MTUKI did not have any banking facilities due to administrative issues arising from the pandemic. Consequently MTUKI used the bank facilities of its subsidiary publishing company MTP. See note 17 for further details.

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22 £	Cash flow £	At 31/12/22 £
Net cash			
Cash at bank and in hand	272,842	-	272,842
	272,842	-	272,842
Total	272,842	-	272,842

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The Financial Statements show results for the charity only and not for its subsidiary. Group accounts are not prepared as the relevant income is below the threshold for the preparation of group accounts set out in the Charities (Accounts and Reports) Regulations 2015.

Income
Grants are received by the charity to fund it's principle aims and objectives on a revenue basis. These grants are recognised in the period in which they are receivable. There are no deferred grants or capital grants.

Donations and gifts are recognised on receipt.

The charity provides accreditation, direct advice and publications related to its principle objects. Any income derived therefrom is included in Incoming Resources from Charitable Activities.

Expenditure
Liabilities are recognised in full in the financial statements as soon as an obligation arises.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Reporting Accountants' fee.

Shared costs are allocated between Direct Charitable Expenditure and Governance Costs on the basis of estimated time expended on each activity.

Irrecoverable VAT is added to the expenditure included in each category, where appropriate.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost and 20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Exemption from taxation is claimed by the charity under the provisions of Sections 466-493 Corporation Tax Act 2010.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gift aid	495	14,238
Core Funding	45,253	46,000
	45,748	60,238

Grants received, included in the above, are as follows:

	2022	2021
	£	£
UF Core Funding	45,253	46,000

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Mountain Training United Kingdom & Ireland Ltd Gross Income	1,871	2,175

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Registrations and Mountain Training Association memberships	Mountain Training and Co-ordination	331,053	277,723
Subscriptions	Mountain Training and Co-ordination	2,600	2,100
Course registrations and enrolments	Mountain Training and Co-ordination	50,148	34,802
Administration services and similar	Mountain Training and Co-ordination	119,167	101,681
Grants	Mountain Training and Co-ordination	-	10,000
JRS grant	Mountain Training and Co-ordination	-	2,923
		502,968	429,229

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Mountain Training and Co-ordination	12,593	375,634	388,227

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Mountain Training and Co-ordination	62,991	866	311,777	375,634

continued...

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	3,960	4,668
Website Development amortisation	2,084	2,084

8. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees (or any persons connected with them) received any remuneration during the year.

Trustees' expenses

The trustees were reimbursed a total of £NIL (2021: £NIL) for expenses.

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	278,236	257,310
Social security costs	11,740	14,423
Other pension costs	1,905	8,234
	291,881	279,967

The average monthly number of employees during the year was as follows:

	2022	2021
Management	5	5
Administration/ customer services	7	5
Marketing	1	1
	13	11

No employees received emoluments in excess of £60,000.

10. INTANGIBLE FIXED ASSETS

	Website Development
	£
COST	
At 1 January 2022 and 31 December 2022	10,420
AMORTISATION	
At 1 January 2022	5,905
Charge for year	2,084
At 31 December 2022	7,989
NET BOOK VALUE	
At 31 December 2022	2,431
At 31 December 2021	4,515

continued...

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2022	55,701
Additions	5,773
At 31 December 2022	61,474
DEPRECIATION	
At 1 January 2022	51,222
Charge for year	3,960
At 31 December 2022	55,182
NET BOOK VALUE	
At 31 December 2022	6,292
At 31 December 2021	4,479

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2022 and 31 December 2022	2
NET BOOK VALUE	
At 31 December 2022	2
At 31 December 2021	2

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Mountain Training Publications Ltd
Registered office:
Nature of business: Sale of publications etc

Class of share:	% holding
Ordinary	100

	31/12/22 £	31/12/21 £
Aggregate capital and reserves	39,022	39,022

13. STOCKS

	2022 £	2021 £
Stocks	785	924

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	39,728	40,088
Amounts owed by group undertakings	14,571	50,090
Other debtors	35,024	17,472
Prepayments	3,238	4,891
	92,561	112,541

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	9,832	8,023
Social security and other taxes	-	4,710
Other creditors	1,063	60
Accrued expenses	147,609	159,128
	158,504	171,921

Accrued expenses includes £140,896 (2021: £128,210) relating to memberships received in advance.

16. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	223,382	(6,973)	216,409
TOTAL FUNDS	223,382	(6,973)	216,409

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	550,587	(557,560)	(6,973)
TOTAL FUNDS	550,587	(557,560)	(6,973)

Comparatives for movement in funds

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	200,281	23,101	223,382
TOTAL FUNDS	200,281	23,101	223,382

continued...

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	491,642	(468,541)	23,101
TOTAL FUNDS	491,642	(468,541)	23,101

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	200,281	16,128	216,409
TOTAL FUNDS	200,281	16,128	216,409

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,042,229	(1,026,101)	16,128
TOTAL FUNDS	1,042,229	(1,026,101)	16,128

17. RELATED PARTY DISCLOSURES

The charitable company owns 100% of the issued share capital of Mountain Training Publications Limited, a company registered in England and Wales.

During the year the charity received amounts totalling £14,238 (2021: £20,408) as donations under the gift aid scheme from Mountain Training Publications Limited in relation to 2021 profits.

As at 31st December 2022 there were covenants totalling £495 (2021:£14,238) due from Mountain Training Publications Limited in relation to profits for the year. This is due by 30th September 2023.

During the year an amount of £5,470 (2021: £13,781) was invoiced to Mountain Training Publications Limited in respect of management fees.

During the year an amount of £6,376 (2021: £6,064) was invoiced to Mountain Training Publications Limited in respect of cleaning and other services.

At 31st December 2022 £14,571(2021: £50,909) was owed from Mountain Training Publications Limited. This is payable under the normal terms of the charity's activities.

continued...

17. RELATED PARTY DISCLOSURES - continued

On 17th April 2020 HSBC withdrew its banking services from Mountain Training United Kingdom & Ireland (MTUKI) closing its current and savings accounts. This resulted in a cheque to the value of £272,660.43 being made out to MTUKI. At 31 December 2021 our Independent Examiner raised this as a matter of concern in their report. In practical terms MTUKI were without an operational bank account and had to enter into a banking services agreement/arrangement with Mountain Training Publications Limited (MTP) to use their bank account to receive all sources of income and settle all expenses. This arrangement was in place from 17th April 2020 to the end of 2023. MTUKI directors are in the process of opening a current and savings account with Virgin Money.

Mountain Training United Kingdom & Ireland Ltd

Detailed Statement of Financial Activities for the year ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	495	14,238
Core Funding	45,253	46,000
	45,748	60,238
Other trading activities		
Mountain Training United Kingdom & Ireland Ltd		
Gross Income	1,871	2,175
Charitable activities		
Registrations and Mountain Training Association memberships	331,053	277,723
Subscriptions	2,600	2,100
Course registrations and enrolments	50,148	34,802
Administration services and similar	119,167	101,681
Grants	-	10,000
JRS grant	-	2,923
	502,968	429,229
Total incoming resources	550,587	491,642
EXPENDITURE		
Other trading activities		
Purchases	1,653	1,737
Closing stock	(785)	(924)
	868	813
Investment management costs		
Administrative expenses	220	72
Charitable activities		
Travel	2,747	-
Staff training	64	196
Professional Fees	3,739	2,940
Fixtures and fittings	6,043	6,752
	12,593	9,888
Other		
Development Costs	148,118	116,657
Coaching Development	20,127	6,940
	168,245	123,597
Support costs		
Management		
Insurance	718	455
Light and heat	1,645	1,252
Telephone	4,856	3,275
Postage and stationery	4,452	1,108
Carried forward	11,671	6,090

Mountain Training United Kingdom & Ireland Ltd

Detailed Statement of Financial Activities for the year ended 31 December 2022

	2022	2021
	£	£
Management		
Brought forward	11,671	6,090
Sundries	2,150	1,250
Rent	7,207	6,335
Repairs and maintenance	273	554
Marketing and Public Relations Literature	4,717	4,712
Information and communication technology	34,823	28,548
Cleaning	2,150	1,871
	62,991	49,360
Finance		
Bank charges	866	792
Governance costs		
Wages	278,236	257,310
Social security	11,740	14,423
Pensions	1,905	8,234
Accountancy fees	1,772	2,050
Legal fees	1,434	264
Seminars etc.	16,690	1,738
	311,777	284,019
Total resources expended	557,560	468,541
Net (expenditure)/income	(6,973)	23,101

Mountain Training United Kingdom & Ireland Ltd

England & Wales - Charity number 1090203

Accounts

REGISTERED COMPANY NUMBER: 04226512 (England and Wales)
REGISTERED CHARITY NUMBER: 1090203

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2021

for

Mountain Training United Kingdom & Ireland Ltd

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Mountain Training United Kingdom & Ireland Ltd

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Detailed Statement of Financial Activities	13 to 14

Mountain Training United Kingdom & Ireland Ltd

Report of the Trustees for the year ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Objectives and aims Mountain Training United Kingdom & Ireland Limited purpose is to develop education and training schemes in walking, climbing, mountaineering and related activities. These activities take place on artificial wall, hill and mountain environments. The schemes are focused on personal skills, leadership, instruction or coaching and are for the benefit of the public.

It achieves its objectives in the following ways:

To provide a structure for the Mountaineering Councils and the National Mountain Training organisations to discuss and agree the strategic direction and objectives for Mountain Training in the UK and Ireland and wherever appropriate to embrace and value stronger collaboration.

To manage overarching projects set by the members (Mountain Training organisations and Mountaineering Councils) and provide technical and administrative services and support as required by individual members.

To be the spokesperson for the national Mountain Training organisations on issues of shared interest and to manage. - The Mountain Training website and the Candidate Management System.

To ensure that all Mountain Training qualifications and courses are of equal standard across the UK and Ireland.

To act as the Awarding Organisation for the Coaching Scheme, the International Mountain Leader, the Mountaineering and Climbing Instructor Scheme, working with our three national centres and our independent coaching providers.

To manage the Mountain Training Association and provide membership services for the Association of Mountaineering Instructors, the British Association of International Mountain Leaders and the British Mountain Guides. This is to support qualified leaders, instructors, coaches and guides both in accessing necessary services and enabling the public to choose competent, suitable leaders, coaches instructors and guides.

To manage Mountain Training Publications and publish a range of technical handbooks and media in support of the Mountain Training qualifications and courses.

To ensure effective communications and marketing campaigns that raise awareness of our training programmes and promotes our leaders. - This is supported by ongoing research and review of our training schemes, candidates pathways and provider provision.

Report of the Trustees
for the year ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

The Council of Mountain Training United Kingdom & Ireland met three times virtually in spring, summer and autumn. Its nominated Directors held additional quarterly meetings to manage the organisation through the year. The Covid 19 pandemic dominated much of the year, preventing many candidates from progressing through their qualifications and impacting our many training providers. MTUKI worked with many partners, across the UK and Ireland to manage intermittent disruptions for our courses

While there were challenges during the year there was also a lot of adaptability and creativity on the part of our staff, providers and candidates. A major piece of work was to survey and analyse the participation demographics of the sector. Unfortunately, there remain real inequalities in who can access hill walking, climbing and mountaineering and the 'Your Movement Matters' study has shown what the aspirations of others are and the barriers that they face. The research will drive many organisations' strategies over the coming years. The research also personified what Mountain Training does best in the way that we delivered this project in partnership with eight immediate partners (plus several more looking in). Our vision for a diverse and active society supported by inspirational leaders, instructors and coaches will continue to drive our partnerships.

Throughout 2021 our own training providers continued to rise to the additional challenges that covid presented them with. MTUKI is directly responsible for six qualifications and nearly all of them faced challenges in the year. This started with a winter lockdown that prevented any of our Winter Mountaineering and Climbing Instructor courses from going ahead, only for our coaching schemes that are delivered indoors to struggle with people wary of enclosed spaces as wave after wave of Covid variants came along and then our International Mountain Leader courses were greatly disrupted by not just covid but also the consequences of Brexit. Bounce backs within the coaching scheme later in the year were encouraging, the Mountaineering and Climbing Instructor went well, and we were delighted to deliver our first Performance Coach assessment near the end of the year. This latter, very specialist qualification illustrates just how far we've moved 'down the mountain' and away from a view that our interests were limited to a narrow, technical set of skills. Safe practice and quality training are at the heart of what all our providers deliver.

Throughout the year we have had to rely on Board and Council meetings being held on-line. This has had the benefit of drawing in some new faces to our Council meeting, as well saving on travel costs and reducing our carbon footprint. We now aim to hold at least one face to face meeting each year. This theme of sustainable use of resources will be explored in the year ahead as part of our response to the climate emergency.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been achieved.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:
Mr R Ward (Resigned 26/6/21)
Mr D Downes
Ms E Thompson
Mr A Last
Mr S Saddler
Ms L Vincent

Trustees are appointed by recommendation to the Board.

The induction process for newly appointed Trustees comprises an initial meeting with the Chairman, followed by a series of short meetings on specific aspects of the charity's work including the powers and responsibilities of individual trustees and the Board. A brief history of the charity, copies of Board minutes, accounts and a copy of the Charity Commission's guidance "The Essential Trustee: What you need to know" are available for new Trustees.

None of the trustees has any beneficial interest in the company.

The organisation of the charity is simple, decisions being made by the Trustees and voting representatives.

There are no charities directly connected with Mountain Training United Kingdom & Ireland Limited. However, several bodies nominate voting representatives to the Council. During the year the following appointments as voting representatives were current: -

Mountain Training Board Ireland - D Stelfox

Mountaineering Ireland - J Carney

Mountain Training Cymru - A Vowles & M Rosser

BMC Cymru - N Hockley

Mountain Training England - D Faulconbridge/ P Stacey & T Halliwell

British Mountaineering Council - Fiona Saunders

Mountain Training Scotland - R Doherty

Mountaineering Scotland - N Clarke/ S Younie

Mountain Training United Kingdom & Ireland Limited owns 100% of the issued share capital of Mountain Training Publications Limited, a company registered in England & Wales.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04226512 (England and Wales)

Registered Charity number
1090203

Registered office
Siabod Cottage
Capel Curig
Conwy
LL24 0ES

Mountain Training United Kingdom & Ireland Ltd

Report of the Trustees for the year ended 31 December 2021

Trustees
Mr R Ward Centre Manager (resigned 26/6/21)
Mr D Downes Consultant
Ms E Thompson Independent Member
Mr S Saddler
Mr A Last
Ms L N Vincent

Company Secretary
Mr J F G Cousins

Independent Examiner
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

ASSET COVER FOR FUNDS
The charity operates a single unrestricted fund. The assets available for this fund are sufficient to meet the charity's obligations on a day to day basis.

Approved by order of the board of trustees on 20 June 2023 and signed on its behalf by:

Mr A Last - Trustee

Independent Examiner's Report to the Trustees of Mountain Training United Kingdom & Ireland Ltd

Independent examiner's report to the trustees of Mountain Training United Kingdom & Ireland Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement - matters of concern identified

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination.

I have identified matters of concern in my report regarding the bank balance. I was unable to obtain sufficient evidence to agree the bank balance as at year end.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; and
4. the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Aled Roberts BA (Hons) FCA

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

20 June 2023

Mountain Training United Kingdom & Ireland Ltd

Statement of Financial Activities for the year ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		60,238	-	60,238	70,031
Charitable activities					
Mountain Training and Co-ordination		429,229	-	429,229	376,746
Other trading activities	2	2,175	-	2,175	1,769
Investment income	3	-	-	-	176
Total		491,642	-	491,642	448,722
EXPENDITURE ON					
Raising funds		885	-	885	709
Charitable activities					
Mountain Training and Co-ordination		344,059	-	344,059	364,206
Other		123,597	-	123,597	113,193
Total		468,541	-	468,541	478,108
NET INCOME/(EXPENDITURE)		23,101	-	23,101	(29,386)
RECONCILIATION OF FUNDS					
Total funds brought forward		200,281	-	200,281	229,667
TOTAL FUNDS CARRIED FORWARD		223,382	-	223,382	200,281

The notes form part of these financial statements

Mountain Training United Kingdom & Ireland Ltd

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Intangible assets	7	4,515	-	4,515	6,599
Tangible assets	8	4,479	-	4,479	9,147
Investments	9	2	-	2	2
		8,996	-	8,996	15,748
CURRENT ASSETS					
Stocks	10	924	-	924	847
Debtors	11	112,541	-	112,541	63,772
Cash at bank and in hand		272,842	-	272,842	272,884
		386,307	-	386,307	337,503
CREDITORS					
Amounts falling due within one year	12	(171,921)	-	(171,921)	(152,970)
NET CURRENT ASSETS		214,386	-	214,386	184,533
TOTAL ASSETS LESS CURRENT LIABILITIES		223,382	-	223,382	200,281
NET ASSETS		223,382	-	223,382	200,281
FUNDS	13				
Unrestricted funds				223,382	200,281
TOTAL FUNDS				223,382	200,281

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 June 2023 and were signed on its behalf by:

Adge Last.

Mr A Last - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

The Financial Statements show results for the charity only and not for its subsidiary. Group accounts are not prepared as the relevant income is below the threshold for the preparation of group accounts set out in the Charities (Accounts and Reports) Regulations 2015.

Income
Grants are received by the charity to fund it's principle aims and objectives on a revenue basis. These grants are recognised in the period in which they are receivable. There are no deferred grants or capital grants.

Donations and gifts are recognised on receipt.

The charity provides accreditation, direct advice and publications related to its principle objects. Any income derived therefrom is included in Incoming Resources from Charitable Activities.

Expenditure
Liabilities are recognised in full in the financial statements as soon as an obligation arises.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Reporting Accountants' fee.

Shared costs are allocated between Direct Charitable Expenditure and Governance Costs on the basis of estimated time expended on each activity.

Irrecoverable VAT is added to the expenditure included in each category, where appropriate.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	33% on cost and 20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Exemption from taxation is claimed by the charity under the provisions of Sections 466-493 Corporation Tax Act 2010.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Mountain Training United Kingdom & Ireland Ltd Gross Income	2,175	1,769

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	176

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	4,668	6,169
Website Development amortisation	2,084	2,084

5. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees (or any persons connected with them) received any remuneration during the year.

Trustees' expenses

The trustees were reimbursed a total of £NIL (2020: £166.30) for expenses.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Management	5	5
Administration/ customer services	5	5
Marketing	1	1
	11	11

No employees received emoluments in excess of £60,000.

7. INTANGIBLE FIXED ASSETS

	Website Development £
COST	
At 1 January 2021 and 31 December 2021	10,420
AMORTISATION	
At 1 January 2021	3,821
Charge for year	2,084
At 31 December 2021	5,905
NET BOOK VALUE	
At 31 December 2021	4,515
At 31 December 2020	6,599

continued...

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2021 and 31 December 2021	55,701
DEPRECIATION	
At 1 January 2021	46,554
Charge for year	4,668
At 31 December 2021	51,222
NET BOOK VALUE	
At 31 December 2021	4,479
At 31 December 2020	9,147

9. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2021 and 31 December 2021	2
NET BOOK VALUE	
At 31 December 2021	2
At 31 December 2020	2

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Mountain Training Publications Ltd
Registered office:
Nature of business: Sale of publications etc

Class of share:	% holding
Ordinary	100

	2021 £	2020 £
Aggregate capital and reserves	39,022	39,022

10. STOCKS

	2021 £	2020 £
Stocks	924	847

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	40,088	56,013
Amounts owed by group undertakings	50,090	-
Other debtors	17,472	2,420
Prepayments	4,891	5,339
	112,541	63,772

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	8,023	7,208
Amounts owed to group undertakings	-	2,408
Social security and other taxes	4,710	-
Other creditors	60	715
Accrued expenses	159,128	142,639
	171,921	152,970

Accrued expenses includes £128,210 (2020: £101,656) relating to memberships received in advance.

13. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	200,281	23,101	223,382
TOTAL FUNDS	200,281	23,101	223,382

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	491,642	(468,541)	23,101
TOTAL FUNDS	491,642	(468,541)	23,101

Comparatives for movement in funds

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	229,667	(29,386)	200,281
TOTAL FUNDS	229,667	(29,386)	200,281

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	448,722	(478,108)	(29,386)
TOTAL FUNDS	448,722	(478,108)	(29,386)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	229,667	(6,285)	223,382
TOTAL FUNDS	229,667	(6,285)	223,382

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	940,364	(946,649)	(6,285)
TOTAL FUNDS	940,364	(946,649)	(6,285)

14. RELATED PARTY DISCLOSURES

The charitable company owns 100% of the issued share capital of Mountain Training Publications Limited, a company registered in England and Wales.

During the year the charity received amounts totalling £20,408 (2020: £9,151) as donations under the gift aid scheme from Mountain Training Publications Limited in relation to 2020 profits.

As at 31st December 2021 there were covenants totalling £14,238 (2020:£20,408) due from Mountain Training Publications Limited in relation to profits for the year. This is due by 30th September 2022.

During the year an amount of £13,781 (2020: £9,844) was invoiced to Mountain Training Publications Limited in respect of management fees.

During the year an amount of £6,064 (2020: £5,312) was invoiced to Mountain Training Publications Limited in respect of cleaning and other services.

At 31st December 2021 £50,909 (2020: £2,306) was owed from Mountain Training Publications Limited. This is payable under the normal terms of the charity's activities.

Mountain Training United Kingdom & Ireland Ltd

Detailed Statement of Financial Activities for the year ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	14,238	20,408
Core Funding	46,000	49,623
	60,238	70,031
Other trading activities		
Mountain Training United Kingdom & Ireland Ltd		
Gross Income	2,175	1,769
Investment income		
Deposit account interest	-	176
Charitable activities		
Registrations and Mountain Training Association memberships	277,723	235,755
Subscriptions	2,100	2,800
Course registrations and enrolments	34,802	25,927
Administration services and similar	101,681	72,576
Grants	10,000	11,000
JRS grant	2,923	28,688
	429,229	376,746
Total incoming resources	491,642	448,722
EXPENDITURE		
Other trading activities		
Purchases	1,737	1,556
Closing stock	(924)	(847)
	813	709
Investment management costs		
Administrative expenses	72	-
Charitable activities		
Travel	-	1,070
Staff training	196	1,322
Professional Fees	2,940	3,053
Fixtures and fittings	6,752	8,253
	9,888	13,698
Other		
Development Costs	116,657	108,607
Coaching Development	6,940	4,586
	123,597	113,193
Support costs		
Management		
Insurance	455	361
Carried forward	455	361

Mountain Training United Kingdom & Ireland Ltd

Detailed Statement of Financial Activities for the year ended 31 December 2021

	2021 £	2020 £
Management		
Brought forward	455	361
Light and heat	1,252	842
Telephone	3,275	4,594
Postage and stationery	1,108	1,770
Sundries	1,250	79
Rent	6,335	5,643
Repairs and maintenance	554	406
Marketing and Public Relations Literature	4,712	2,919
Information and communication technology	28,548	27,414
Cleaning	1,871	1,347
	49,360	45,375
Finance		
Bank charges	792	732
Governance costs		
Wages	257,310	269,997
Social security	14,423	19,457
Pensions	8,234	7,959
Accountancy fees	2,050	1,680
Legal fees	264	5,141
Seminars etc.	1,738	167
	284,019	304,401
Total resources expended	468,541	478,108
Net income/(expenditure)	23,101	(29,386)

Mountain Training United Kingdom & Ireland Ltd

England & Wales - Charity number 1090203

Accounts

REGISTERED COMPANY NUMBER: 04226512 (England and Wales)
REGISTERED CHARITY NUMBER: 1090203

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2020

for

Mountain Training United Kingdom & Ireland Ltd

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Mountain Training United Kingdom &
Ireland Ltd

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for the year ended 31 December 2020

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Mountain Training United Kingdom & Ireland Ltd (Registered number: 04226512)

Report of the Trustees for the year ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

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Objectives and aims

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- The Mountain Training website and the Candidate Management System.

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- This is supported by ongoing research and review of our training schemes, candidates pathways and provider provision.

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The Council of Mountain Training United Kingdom & Ireland met twice virtually in spring and autumn. Its nominated Directors held additional quarterly meetings to manage the organisation through the year.

The Covid 19 pandemic dominated the year, preventing many candidates from progressing through their qualifications and impacting our many training providers. MTUKI worked with many partners, across the UK and Ireland and also drawing on our international links to enable the phased return firstly of everyone participating in climbing and walking, then the led activity delivered by our leaders, instructors, coaches and guides and finally the re-starting of our qualification courses. While there were many challenges there is was also a lot of adaptability and creativity on the part of our staff, providers and candidates, which we will draw on in subsequent years. Work did also progress in terms of scheme development with agreement to a revised pricing structure for our skills schemes that will enable young people in particular to access these schemes in, we hope, greater numbers. Work also progressed on the development of leadership competencies, our understanding of whether bouldering was a licensable activity and the creation of a free standing camping leader scheme.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been achieved.

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Mountaineering Ireland - P Kellagher

Mountain Training Cymru - A Vowles & M Rosser

BMC Cymru - N Hockley

Mountain Training England - D Faulconbridge & T Halliwell

British Mountaineering Council - vacant

Mountain Training Scotland - R Doherty

Mountaineering Scotland - N Clarke

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04226512 (England and Wales)

Registered Charity number

1090203

Mountain Training United Kingdom & Ireland Ltd (Registered number: 04226512)

Report of the Trustees for the year ended 31 December 2020

Registered office
Siabod Cottage
Capel Curig
Conwy
LL24 0ES

Trustees
Mr R Ward Centre Manager (resigned 26/6/21)
Mr D Downes Consultant
Ms E Thompson Independent Member
Mr S Saddler
Mr A Last
Ms L N Vincent

Company Secretary
Mr J F G Cousins

Independent Examiner
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

ASSET COVER FOR FUNDS
The charity operates a single unrestricted fund. The assets available for this fund are sufficient to meet the charity's obligations on a day to day basis.

Approved by order of the board of trustees on 20/12/21 and signed on its behalf by:

.....
Mr D Downes - Trustee

Independent Examiner's Report to the Trustees of Mountain Training United Kingdom & Ireland Ltd

Independent examiner's report to the trustees of Mountain Training United Kingdom & Ireland Ltd ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.

Salisbury and Company

Aled Roberts BA (Hons) FCA
ICAEW
Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 20/12/21

Mountain Training United Kingdom & Ireland Ltd

Statement of Financial Activities for the year ended 31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		70,031	-	70,031	61,026
Charitable activities					
Mountain Training and Co-ordination		376,746	-	376,746	381,107
Other trading activities	2	1,769	-	1,769	2,018
Investment income	3	176	-	176	549
Total		448,722	-	448,722	444,700
EXPENDITURE ON					
Raising funds		709	-	709	527
Charitable activities					
Mountain Training and Co-ordination		364,206	-	364,206	331,835
Other		113,193	-	113,193	121,379
Total		478,108	-	478,108	453,741
NET INCOME/(EXPENDITURE)		(29,386)	-	(29,386)	(9,041)
RECONCILIATION OF FUNDS					
Total funds brought forward		229,667	-	229,667	238,708
TOTAL FUNDS CARRIED FORWARD		200,281	-	200,281	229,667

The notes form part of these financial statements

Mountain Training United Kingdom & Ireland Ltd (Registered number: 04226512)

Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Intangible assets	8	6,599	-	6,599	8,683
Tangible assets	9	9,147	-	9,147	12,303
Investments	10	2	-	2	2
		15,748	-	15,748	20,988
CURRENT ASSETS					
Stocks	11	847	-	847	673
Debtors	12	63,772	-	63,772	62,242
Cash at bank and in hand		272,884	-	272,884	275,024
		337,503	-	337,503	337,939
CREDITORS					
Amounts falling due within one year	13	(152,970)	-	(152,970)	(129,260)
NET CURRENT ASSETS		184,533	-	184,533	208,679
TOTAL ASSETS LESS CURRENT LIABILITIES		200,281	-	200,281	229,667
NET ASSETS		200,281	-	200,281	229,667
FUNDS	14				
Unrestricted funds				200,281	229,667
TOTAL FUNDS				200,281	229,667

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20/12/21 and were signed on its behalf by:

Mr D Downes - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

The Financial Statements show results for the charity only and not for its subsidiary. Group accounts are not prepared as the relevant income is below the threshold for the preparation of group accounts set out in the Charities (Accounts and Reports) Regulations 2015.

Income
Grants are received by the charity to fund it's principle aims and objectives on a revenue basis. These grants are recognised in the period in which they are receivable. There are no deferred grants or capital grants.

Donations and gifts are recognised on receipt.

The charity provides accreditation, direct advice and publications related to its principle objects. Any income derived therefrom is included in Incoming Resources from Charitable Activities.

Expenditure
Liabilities are recognised in full in the financial statements as soon as an obligation arises.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Reporting Accountants' fee.

Shared costs are allocated between Direct Charitable Expenditure and Governance Costs on the basis of estimated time expended on each activity.

Irrecoverable VAT is added to the expenditure included in each category, where appropriate.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	33% on cost and 20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Exemption from taxation is claimed by the charity under the provisions of Sections 466-493 Corporation Tax Act 2010.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Mountain Training United Kingdom & Ireland Ltd Gross Income	1,769	2,018

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	176	549

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	6,169	4,854
Website Development amortisation	2,084	1,737

5. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees (or any persons connected with them) received any remuneration during the year.

Trustees' expenses

The trustees were reimbursed a total of £166.30 (2019: £4,060.25) for expenses.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Management	5	4
Administration	5	5
Marketing and IT	1	1
	11	10

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	61,026	-	61,026
Charitable activities			
Mountain Training and Co-ordination	381,107	-	381,107
Other trading activities	2,018	-	2,018
Investment income	549	-	549
Total	444,700	-	444,700
EXPENDITURE ON			
Raising funds	527	-	527

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Mountain Training and Co-ordination	331,835	-	331,835
Other	121,379	-	121,379
Total	453,741	-	453,741
NET INCOME/(EXPENDITURE)	(9,041)	-	(9,041)
RECONCILIATION OF FUNDS			
Total funds brought forward	238,708	-	238,708
TOTAL FUNDS CARRIED FORWARD	229,667	-	229,667

8. INTANGIBLE FIXED ASSETS

	Website Development £
COST	
At 1 January 2020 and 31 December 2020	10,420
AMORTISATION	
At 1 January 2020	1,737
Charge for year	2,084
At 31 December 2020	3,821
NET BOOK VALUE	
At 31 December 2020	6,599
At 31 December 2019	8,683

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9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2020	52,688
Additions	3,013
At 31 December 2020	55,701
DEPRECIATION	
At 1 January 2020	40,385
Charge for year	6,169
At 31 December 2020	46,554
NET BOOK VALUE	
At 31 December 2020	9,147
At 31 December 2019	12,303

10. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2020 and 31 December 2020	2
NET BOOK VALUE	
At 31 December 2020	2
At 31 December 2019	2

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Mountain Training Publications Ltd
Registered office:
Nature of business: Sale of publications etc

Class of share:	% holding
Ordinary	100

	2020 £	2019 £
Aggregate capital and reserves	39,022	39,022

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11. STOCKS

	2020	2019
	£	£
Stocks	847	673

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	56,013	39,073
Amounts owed by group undertakings	-	8,327
Other debtors	2,420	12,625
Prepayments	5,339	2,217
	63,772	62,242

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	7,208	19,209
Amounts owed to group undertakings	2,408	-
Other creditors	715	3,121
Accrued expenses	142,639	106,930
	152,970	129,260

Accrued expenses includes £101,656 (2019: £101,190) relating to memberships received in advance.

14. MOVEMENT IN FUNDS

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	229,667	(29,386)	200,281
TOTAL FUNDS	229,667	(29,386)	200,281

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	448,722	(478,108)	(29,386)
TOTAL FUNDS	448,722	(478,108)	(29,386)

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14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	238,708	(9,041)	229,667
TOTAL FUNDS	238,708	(9,041)	229,667

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	444,700	(453,741)	(9,041)
TOTAL FUNDS	444,700	(453,741)	(9,041)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	238,708	(38,427)	200,281
TOTAL FUNDS	238,708	(38,427)	200,281

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	893,422	(931,849)	(38,427)
TOTAL FUNDS	893,422	(931,849)	(38,427)

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15. RELATED PARTY DISCLOSURES

The charitable company owns 100% of the issued share capital of Mountain Training Publications Limited, a company registered in England and Wales.

During the year the charity received amounts totalling £9,151(2019: £20,545) as donations under the gift aid scheme from Mountain Training Publications Limited in relation to 2018 profits.

As at 31st December 2020 there were covenants totalling £20,330 (2019: £9,151) due from Mountain Training Publications Limited in relation to profits for the year. This is due by 30th September 2021.

During the year an amount of £9,844 (2019: £12,500) was invoiced to Mountain Training Publications Limited in respect of management fees.

During the year an amount of £5,312 (2019: £4,284) was invoiced to Mountain Training Publications Limited in respect of cleaning and other services.

At 31st December 2020 £2,306 (2019: £8,327) was owed to Mountain Training Publications Limited. This is payable under the normal terms of the charity's activities.