

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**

**Contents of the Financial Statements
for the year ended 31 December 2021**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
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.

**Mountain Training United Kingdom &
Ireland Ltd**

**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.

**Mountain Training United Kingdom &
Ireland Ltd**

**Report of the Trustees
for the year ended 31 December 2021**

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.

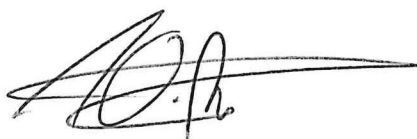
I have completed my examination.

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
		<u>8,996</u>	<u>-</u>	<u>8,996</u>	<u>15,748</u>
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
		<u>386,307</u>	<u>-</u>	<u>386,307</u>	<u>337,503</u>
CREDITORS					
Amounts falling due within one year	12	(171,921)	-	(171,921)	(152,970)
NET CURRENT ASSETS		<u>214,386</u>	<u>-</u>	<u>214,386</u>	<u>184,533</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>223,382</u>	<u>-</u>	<u>223,382</u>	<u>200,281</u>
NET ASSETS		<u>223,382</u>	<u>-</u>	<u>223,382</u>	<u>200,281</u>
FUNDS	13				
Unrestricted funds				223,382	200,281
TOTAL FUNDS				<u>223,382</u>	<u>200,281</u>

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 L&L

Mr A Last - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the year ended 31 December 2021

Basis of preparing the financial statements

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.

Income

Donations and gifts are recognised on receipt.

Expenditure

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.

**Mountain Training United Kingdom &
Ireland Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

2. OTHER TRADING ACTIVITIES

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

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	176
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>
	11	11
	<u> </u>	<u> </u>

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
	<u> </u>
At 31 December 2021	5,905
NET BOOK VALUE	
At 31 December 2021	4,515
	<u> </u>
At 31 December 2020	6,599
	<u> </u>

**Mountain Training United Kingdom &
Ireland Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

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:	%
Ordinary	holding 100

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

10. STOCKS

	2021	2020
	£	£
Stocks	924	847

**Mountain Training United Kingdom &
Ireland Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

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
	<u>112,541</u>	<u>63,772</u>

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
	<u>171,921</u>	<u>152,970</u>

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	<u>200,281</u>	<u>23,101</u>	<u>223,382</u>

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	<u>491,642</u>	<u>(468,541)</u>	<u>23,101</u>

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	<u>229,667</u>	<u>(29,386)</u>	<u>200,281</u>

**Mountain Training United Kingdom &
Ireland Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

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	<u>448,722</u>	<u>(478,108)</u>	<u>(29,386)</u>

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	<u>229,667</u>	<u>(6,285)</u>	<u>223,382</u>

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	<u>940,364</u>	<u>(946,649)</u>	<u>(6,285)</u>

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
	<hr/> 60,238	<hr/> 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
	<hr/> 429,229	<hr/> 376,746
Total incoming resources	491,642	448,722
EXPENDITURE		
Other trading activities		
Purchases	1,737	1,556
Closing stock	(924)	(847)
	<hr/> 813	<hr/> 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
	<hr/> 9,888	<hr/> 13,698
Other		
Development Costs	116,657	108,607
Coaching Development	6,940	4,586
	<hr/> 123,597	<hr/> 113,193
Support costs		
Management		
Insurance	455	361
Carried forward	455	361

This page does not form part of the statutory financial statements

**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
	<hr/> 49,360	<hr/> 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
	<hr/> 284,019	<hr/> 304,401
Total resources expended	<hr/> 468,541	<hr/> 478,108
Net income/(expenditure)	<hr/> <hr/> 23,101	<hr/> <hr/> (29,386)

This page does not form part of the statutory financial statements