

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 in development of the in-house candidate management system and coaching development schemes of £75K, and higher governance costs, including staffing and consultancy, of £22K.

**Mountain Training United Kingdom &
Ireland Ltd**

**Report of the Trustees
for the year ended 31 December 2024**

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		<u>719,471</u>	<u>-</u>	<u>719,471</u>	<u>595,595</u>
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		<u>770,999</u>	<u>-</u>	<u>770,999</u>	<u>644,325</u>
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		<u>116,151</u>	<u>-</u>	<u>116,151</u>	<u>167,679</u>

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
		<u>30,023</u>	<u>-</u>	<u>30,023</u>	<u>8,115</u>
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
		<u>287,618</u>	<u>-</u>	<u>287,618</u>	<u>356,094</u>
CREDITORS					
Amounts falling due within one year	16	(201,490)	-	(201,490)	(196,530)
		<u>86,128</u>	<u>-</u>	<u>86,128</u>	<u>159,564</u>
NET CURRENT ASSETS					
		<u>86,128</u>	<u>-</u>	<u>86,128</u>	<u>159,564</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>116,151</u>	<u>-</u>	<u>116,151</u>	<u>167,679</u>
NET ASSETS		<u>116,151</u>	<u>-</u>	<u>116,151</u>	<u>167,679</u>
FUNDS	18				
Unrestricted funds				<u>116,151</u>	<u>167,679</u>
TOTAL FUNDS				<u>116,151</u>	<u>167,679</u>

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

**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

**Mountain Training United Kingdom &
Ireland Ltd**

**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	<u>(54,654)</u>	<u>5,457</u>	
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
	<u>272,882</u>	<u>(73,090)</u>	<u>199,792</u>
Debt			
Finance leases	-	(20,436)	(20,436)
	<u>-</u>	<u>(20,436)</u>	<u>(20,436)</u>
Total	<u>272,882</u>	<u>(93,526)</u>	<u>179,356</u>

The notes form part of these financial statements

**Mountain Training United Kingdom &
Ireland Ltd**

**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 its 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.

**Mountain Training United Kingdom &
Ireland Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

2. DONATIONS AND LEGACIES

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

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

	2024	2023
	£	£
UF Core Funding	<u>45,000</u>	<u>45,000</u>

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	<u>2,113</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
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
	<u>656,074</u>	<u>531,218</u>

6. CHARITABLE ACTIVITIES COSTS

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

**Mountain Training United Kingdom &
Ireland Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

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
	<u>377,194</u>	<u>355,170</u>

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
	<u>17</u>	<u>14</u>

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

**Mountain Training United Kingdom &
Ireland Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

11. INTANGIBLE FIXED ASSETS

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

12. TANGIBLE FIXED ASSETS

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

13. FIXED ASSET INVESTMENTS

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

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 United Kingdom &
Ireland Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

13. FIXED ASSET INVESTMENTS - continued

Mountain Training Publications Ltd

Registered office:

Nature of business: Sale of publications etc

Class of share:	%
Ordinary	holding 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
	<u>82,105</u>	<u>82,712</u>

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
	<u>201,490</u>	<u>196,530</u>

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	<u>20,436</u>	<u>-</u>

**Mountain Training United Kingdom &
Ireland Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

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	<u>167,679</u>	<u>(51,528)</u>	<u>116,151</u>

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	<u>719,471</u>	<u>(770,999)</u>	<u>(51,528)</u>

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	<u>216,409</u>	<u>(48,730)</u>	<u>167,679</u>

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	<u>595,595</u>	<u>(644,325)</u>	<u>(48,730)</u>

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	<u>216,409</u>	<u>(100,258)</u>	<u>116,151</u>

**Mountain Training United Kingdom &
Ireland Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,315,066</u>	<u>(1,415,324)</u>	<u>(100,258)</u>

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
	<hr/> 58,910	<hr/> 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
	<hr/> 656,074	<hr/> 531,218
Total incoming resources	719,471	595,595
EXPENDITURE		
Other trading activities		
Purchases	1,469	1,252
Closing stock	-	(500)
	<hr/> 1,469	<hr/> 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
	<hr/> 27,374	<hr/> 13,791
Other		
Development Costs	223,639	146,841
Coaching Development	39,373	40,173
Performance Coach Training	4,739	5,204
	<hr/> 267,751	<hr/> 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
	<hr/> 74,116	<hr/> 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
	<hr/> 398,864	<hr/> 372,016
Total resources expended	<hr/> 770,999	<hr/> 644,325
Net expenditure	<hr/> <hr/> (51,528)	<hr/> <hr/> (48,730)