

The Mountaineering Council of Scotland
Income and expenditure account for the year ended 31 March 2005

2004		2005
	Income	
58,005	Affiliation fees	65,866
40,290	Clubs	51,421
1,284	Individual members	1,170
3,778	Associates	2,964
181	Donations	731
10,000	Interest	10,000
0	Grants	5,000
23,948	sportscotland	23,405
3,281	Scottish Mountaineering Trust	5,000
-3,272	Scottish Natural Heritage	23,405
11	Sales	1,432
1,308	Less cost of sales	-2,628
1,562	Royalties	-1,196
140,376	Rents	31
	Miscellaneous	1,085
		848
		161,325
	Expenditure	
2,000	Expedition awards (sportscotland grant)	2,000
4,305	Officers' expenses	5,478
6,651	Committee expenses	5,183
992	Telephone	1,601
3,323	Postage	3,136
9,360	Scottish Mountaineer	8,101
4,104	Printing, stationary and computer expenses	11,447
4,138	Annual general meeting expenses	5,835
101	Heat and light	988
66,531	Officers' salaries, pensions and employers NIC	70,453
200	Mountain essay competition	200
269	Subscriptions	200
7,456	Rent and insurance	6,982
15,019	Civil liability insurance	19,239
4,440	Copier costs	4,540
4,827	Office expenses	2,758
0	Professional fees	4,239
82	Miscellaneous	0
634	Computer hardware	0
134,432		152,380
5,944		8,945
4,000	Mill Cottage Trustees' donation to safety and training	0
9,944	Excess of income over expenditure for the year	8,945

The Mountaineering Council of Scotland
Balance sheet as at 31 March 2005

2004		2005
	Current assets	
35,136	Bank	44,229
1,250	Stock	1,050
8,451	Prepaid charges	13,626
<u>44,837</u>		<u>58,905</u>
5,497	Accrued charges	8,500
0	Grants in advance	0
<u>5,497</u>		<u>8,500</u>
<u>39,340</u>		<u>50,405</u>
	Capital and funds	
	General reserve	
10,097	Balance at 1 April - Year beginning	20,041
9,944	Excess of income over expenditure for the year	8,945
<u>20,041</u>		<u>28,986</u>
	Henry Hindmarsh Access and Conservation Fund	
4,586	Balance at 1 April - Year beginning	4,586
0	Expenditure during the year	-224
<u>4,586</u>		<u>4,362</u>
0	Donation	0
<u>4,586</u>		<u>4,362</u>
	Legacy - James Hewitt Bequest	
10,000	Balance at 1 April - Year beginning	10,000
0	Transfer for Water Hazards Video production costs	0
<u>10,000</u>		<u>10,000</u>
	Mountain Safety Budget	
4,713	Balance at Year End - 31 March	7,057
<u>39,340</u>		<u>50,405</u>

The Mountaineering Council of Scotland
Mountain Safety Budget
Income and expenditure account for the year ended 31 March 2005

	2005	2005
Balance brought forward - 1 April 2004		4,713
Grant from sportscotland		<u>40,173</u>
		44,886
Water Hazards Video		
Sales	338	
Production costs	<u>-172</u>	166
Mountain Safety Advisor		
Salary, Pension & Employers NIC	-23,005	
Expenses	<u>-3,664</u>	-26,669
Glen Arna Study Packs		
Sales	14	
Less Purchase of projector	<u>-493</u>	-479
Lectures and Courses		
Navigation, winter safety and first aid		
Participants fees	6,712	
Tutors fees and expenses	<u>-6,530</u>	182
Avalanche DVD		
Costs		-382
Avalanche cards		
Sales	1,169	
Less Costs	<u>-1,145</u>	24
Establishment costs		
Copier	-1,514	
Postage and despatch	-1,045	
Telephone	-534	
Rent and rates	-2,327	
Legal fees	-588	
Administration	<u>-4,663</u>	-10,671
Balance as at 31 March 2005		<u><u>7,057</u></u>

Mill Cottage
Income and expenditure account for the year ended 31 March 2005

2004		2005
	Income	
6,101	Booking Fees	8,115
39	Interest	93
<u>6,140</u>		<u>8,208</u>
	Expenditure	
1,462	Repairs, maintenance and cleaning	1,292
653	Heat and Light	847
800	Honararia	600
220	Insurance	344
4,000	Donation to MCoS Safety and Training	0
0	Postage	0
0	Contribution to Erection of Cairn	0
<u>7,135</u>		<u>3,083</u>
-995	Excess of Income over Expenditure for Year	5,125
	Shown as:	
5,378	Opening Bank Balance	4,383
-995	Excess of Income over Expenditure for year	5,125
<u>4,383</u>		<u>9,508</u>

Mountain Safety Trust
Income and expenditure account for the period ended 31 March 2005

2004		2005
	Income	
0	Donations	131
0	Interest	0
<u>0</u>		<u>131</u>
	Expenditure	
0		0
0		0
<u>0</u>		<u>0</u>
0	Excess of Income over Expenditure for Year	131
	Shown as:	
0	Opening Bank Balance	0
0	Excess of Income over Expenditure for year	131
<u>0</u>		<u>131</u>