Company registration number: SC215532
Charity registration number: SC031047

MOUNTAIN TRAINING SCOTLAND
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Goldwells Kingussie
15-17 High Street
Kingussie
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Mountain Training Scotland
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Mountain Training Scotland
Company No. SC215532
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

Mountain Training Scotland (MTS) endeavors in co-operation with Mountain Training UK and Ireland (MTUKI) and the other national mountain training boards, to:-

1. develop and operate schemes for training and assessment of those engaged in leading others (particularly the young) on the indoor climbing walls, crags, mountains, moorlands and lowlands of the UK and Ireland.

2. And, to deliver such other related tasks as it may be invited and agree to perform, provided that they are in no respect in conflict with the principle purposes as set out.

Achievements and Performance

Main Achievements

Mountain Training Scotland (MTS) is a Scottish charitable organisation dedicated to advancing education and training for safe participation, leadership, instruction, and coaching in hill, mountain, moorland and climbing environments.

This Executive Summary accompanies the Annual Report for 2025 – 2026, marking the final year of the Strategic Plan 2022 – 2026 and the transition into a new strategic cycle commencing in 2026 – 2030.

MTS operates as one of five Mountain Training awarding bodies across the United Kingdom and Ireland and works closely with Mountain Training UK & Ireland (MTUKI) and Mountain Training partners to ensure parity and consistency of nationally recognised qualification standards. Delivery is achieved through a network of approved Course Providers and supported by a volunteer Board of Directors, a Council of Members, and a small professional staff team whilst working with Scottish key partners.

MTS would like to acknowledge that sportscotland's investment underpins much of what we have been able to achieve. Without this financial support, our capacity to deliver these outcomes would have been significantly more limited.
On behalf of Mountain Training Scotland, we thank sportscotland for their previous and continued support.

Purpose and Strategic Intent
The charitable purpose of Mountain Training Scotland is the advancement, for public benefit, of education and training in the skills required for safe participation and leadership in mountain related activities. Mountain Training qualifications support volunteers and professionals working across outdoor education, recreation, youth work, and commercial provision, delivering significant physical, social, and wellbeing benefits.
The Strategic Plan 2022 – 2026 was structured around three core aims:
- Enhancing the provision and resilience of Mountain Training schemes
- Progressing equitable, inclusive, and diverse access
- Ensuring long term financial security and organisational resilience

These aims were informed by four core values - Equitable, Innovative, Collaborative, and Resilient - and delivered through annually reviewed operational plans, enabling the organisation to respond to evolving environmental, social, and economic conditions.

Chair's Foreword
As we reach the last year of our current strategic plan and look towards the next one, it's positive to reflect not only on the past year but also the previous four years. We start by thanking George McEwan, Mountain Training Scotland's Executive Officer who has driven our focus on inclusion forward over the period, supporting providers to deliver quality programming and lead the way for Mountain Training across the UK and Ireland in terms of supporting the breadth of candidates we have here now in Scotland. He has also been integral to developing our future strategy which is exciting in terms of the development and reach of our programming from skills courses through to formal qualifications.

The work of Mountain Training Scotland would not be possible without the support of our contractors Technical Officer Sandy Paterson and Administration Assistant Catherine Henderson to whom we are very grateful. In addition, our thanks go to Sportscotland for their continued support and investment in Mountain Training Scotland as an awarding body. We are very appreciative of their recognition of our drive to widen participation and inclusion in the outdoors and to improve the quality and consistency of programmes across Scotland. Our thanks also go to the Council Members representatives whose support over the past period and into the future ensures we can maintain and expand on the range of accredited courses and qualifications supporting safe participation in the Scottish outdoors.

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Main Achievements - continued

Over the past years, we have seen a broadening in the offerings of Mountain Training across Scotland and the UK to support engagement in indoor climbing and across a broader range of landscapes from the lowlands through to the mountains. We are delighted to see this engages a broader range of participants into these spaces in ever increasing numbers. Additionally, skills courses are supporting more individuals to access outdoor environments with 61% of candidates being under 25, thereby engaging a new demographic.

In parallel with this, we are having more varied winters with the Winter Mountain Leader scheme necessarily adapting to increasingly variable conditions. Winter 2025-26 was however a strong year after challenges in the previous season and it involved the highest level of candidate engagement following addressing the backlog of Covid. Our provider network provided consistently high candidate support resulting in an assessment pass rate of 82% across nearly 90 candidates in the season.

Looking to the future, the wider financial context and pressures on individuals impacts potential candidate numbers and Mountain Training Scotland is working with providers to ensure as many barriers as possible to access are removed with improved access available through our bursary, reasonable adjustments and more.

We are excited for the future and are working towards ensuring a sustainable Mountain Training Scotland, supporting our network of providers and a broad range of candidates to safely access climbing and walking in Scotland.

Dr Mhairi Anne Crawford
Chair

Strategic Aim 1
' To enhance the provision of the Mountain Training personal skills, training and qualification schemes in Scotland'
A principal focus during 2025 – 26 was sustaining the quality, credibility, and resilience of the provision of the Mountain Training schemes in Scotland, particularly in response to increasing climate unpredictability.

The Winter Mountain Leader (Winter ML) scheme underwent an interim review addressing changes in winter conditions, candidate preparedness, and evolving technical practices, with proposed syllabus changes trialled in 2026 and full implementation planned for 2027 – 28. Despite challenging winter conditions, delivery remained robust this season. Twenty seven Winter Mountain Leader courses were delivered across training and assessment, with no cancellations due to conditions and an assessment pass rate of 82%. The Provider network demonstrated strong adaptability and effective contingency planning throughout the season.

Broader scheme support included expanded digital learning resources, successful Provider support and moderation visits across a range of schemes, and continued investment in a national Community of Practice. Workshops, training courses, and seminars supported professional development, peer learning, and clearer pathways into course delivery roles, strengthening long term workforce sustainability.

Strategic Aim 2
'To progress the equitable, inclusive and diverse, access to the Mountain Training personal skills training and qualification schemes in Scotland'
Participation trends during 2025–26 reflected significant structural pressures across the outdoor and public outdoor landscape. Overall scheme registrations in 2025 declined by 9.3% compared with the previous year, with skills training participation reducing by approximately 35% this year – mainly due to several volume Providers withdrawing from provision due to internal budgetary constraints.

The most pronounced reductions were seen in Camping Leader and Lowland Leader schemes, both of which are widely used by Local Authorities. These declines are closely linked to ongoing Local Authority budget constraints and the impact of increased registration fees. Climbing pathways showed evidence of restructuring rather than overall contraction. While uptake of the Rock Climbing Instructor scheme declined, the Climbing Wall Instructor pathway showed greater resilience. The Mountain Leader qualification remained stable, reaffirming its role as a foundational scheme within the Mountain Training portfolio of schemes.

Assessment numbers in 2025 declined more sharply than training, driven by reduced Local Authority participation, fewer winter assessments due to conditions (season 2024/25), and lower uptake of entry level schemes.

Equity and inclusion activity continued through the development of the Reasonable Adjustment Framework. During the year, MTS processed 23 Equity Case Studies, most commonly relating to medical, mental health, or neurodiverse needs. Targeted outreach initiatives were delivered with partners including ClimbScotland and Ramblers Scotland.

The MTS Bursary Scheme approved 14 candidates in 2025–26, supporting candidates' progression through training and assessment and demonstrating strong completion outcomes. The Board extends thanks to the Cairngorm Club for its continued support of our bursary scheme.

Strategic Aim 3
'To ensure the continued financial security and enhanced business resilience of Mountain Training Scotland'

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Main Achievements - continued

Financial resilience remained a critical strategic priority. MTS engaged in organisational and governance reviews across the Mountain Training network, prompted in part by broader external and internal pressures. Parallel work with Mountaineering Scotland examined governance structures and collaboration models, informed by learning from the Irish system, with findings scheduled for publication in late spring 2026.

A significant positive outcome was the successful bid to sportscotland, securing continued investment for the 2026–2028 period. This provides a strong financial platform for the new strategic cycle and supports the delivery of priority development projects during a period of sustained economic challenge.

Environmental sustainability and climate adaptation were further embedded through revised guidance on winter decision making, wildfire risk, and emerging mountain hazards, reinforcing MTS's leadership role in responsible outdoor practice.

Conclusion and Looking Ahead
As the Strategic Plan 2022–2026 concludes, Mountain Training Scotland enters the next phase with a strong foundation of nationally recognised schemes, effective partnerships, and a clear strategic direction. With a network of approximately 40 Course Providers, supporting over 1,200 candidates annually, and a wider reach exceeding 110,000 people via Mountain Training qualified leaders and instructors , the organisation is well positioned to build on its achievements.

Our forthcoming Strategic Plan 2026–2030 will prioritise consistent scheme quality, equitable access, organisational resilience, and continued collaboration across Scotland, the UK, and Ireland. The progress and learning of the past four years provide a solid platform from which Mountain Training Scotland can continue to support safe, inclusive, and sustainable engagement with the communities and organisations active within Scotland's outdoor learning landscape.

Structure, Governance and Management

Additional Note

Mountain Training Scotland is managed by a Board of four volunteer Directors, elected by the Members of Mountain Training Scotland. A full-time paid Executive Officer (supported by a part-time Administration and Finance Assistant and a part-time Technical Officer) reports directly to the Board and is responsible for the day-to-day operational management of Mountain Training Scotland, including its interaction with Mountain Training UK.

The Board reports to the Members of Mountain Training Scotland

Reference and Administrative Details

Trustees

Dr M Crawford - Chair
Ms M Dignam - Treasurer
Mr R Gammage
Mr C McLaren

Company Secretary

Mr G McEwan

Other Personnel

Mr G McEwan - Executive Officer/Company Secretary (Full time)
Mrs C Henderson - Administrative and Finance Assistant (Part time)
Mr S Paterson - Technical Officer (Part time)

Charity Number

SC031047

Company Number

SC215532

Registered Office

Glenmore Lodge
Glenmore
Aviemore
PH22 1QZ

Independent Examiner

Lorna Drummond FCCA
Goldwells Kingussie
15-17 High Street
Kingussie
PH21 1HS

Other Information

Additional Note

Council of Members (Stakeholder Organisations)
These are stakeholder organisations that have a significant interest in the Mountain Training qualifications managed by Mountain Training Scotland. They are all Members of Mountain Training Scotland and contribute actively to the management of Mountain Training Scotland by monitoring its activity and giving guidance to the organisation. This includes, collectively, helping to set overall policy, defining and setting targets, and evaluating performance against agreed targets via thrice-yearly Business Meetings.

NOTE: Each Member organisation can appoint up to three nominated persons to attend meetings provided the individual is an appropriate representative of the organisation. Each organisation has one vote.

Association of Heads of Outdoor Education Centres

Association of Mountaineering Instructors

British Association of International Mountain Leaders

British Association of Mountain Guides

Duke of Edinburgh's Award (Scotland)

Girlguiding Scotland

Mountaineering Scotland

Ramblers Scotland

Scottish Advisory Panel for Outdoor Education

Scouts Scotland

Observers (Advisers)
NOTE: Advisers have the right to speak but do not have the right to vote at any MTS meetings.

Glenmore Lodge

Joint Services Mountain Training Centres

Sport Scotland

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mhairi Crawford

Dr M Crawford

Trustee

11 Nov 2026

Mountain Training Scotland
Independent Examiner's Report to the Trustees of Mountain Training Scotland
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity 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 terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

In the course of my examination, no matter has come to my attention

- which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lorna Drummond

Lorna Drummond FCCA 11 Nov 2026

Date
15-17 High Street
Kingussie
PH21 1HS

Mountain Training Scotland
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	25,000	1,000	26,000	26,000
Charitable activities:	**4**				
Registration fees		56,326	-	56,326	59,009
Provider fees		21,875	-	21,875	20,854
Events		4,696	-	4,696	6,744
Other		368	-	368	637
		108,265	1,000	109,265	113,244
EXPENDITURE ON:					
Charitable activities:					
Course facilitation		(25,753)	-	(25,753)	(28,467)
Publications		(4)	-	(4)	(366)
Support costs		(77,047)	-	(77,047)	(73,880)
Events		(6,641)	-	(6,641)	(10,383)
Bursary scheme		(5,288)	(1,000)	(6,288)	(3,141)
		(114,733)	(1,000)	(115,733)	(116,237)
NET EXPENDITURE		(6,468)	-	(6,468)	(2,993)
NET MOVEMENT IN FUNDS		(6,468)	-	(6,468)	(2,993)
RECONCILIATION OF FUNDS:					
Total funds brought forward		30,621	-	30,621	33,614
TOTAL FUNDS CARRIED FORWARD	**10**	24,153	-	24,153	30,621

The notes on pages 10 to 13 form part of these financial statements.

Mountain Training Scotland
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	25,000	1,000	26,000
Charitable activities:	**4**			
Registration fees		59,009	-	59,009
Provider fees		20,854	-	20,854
Events		6,744	-	6,744
Other		637	-	637
		112,244	1,000	113,244
EXPENDITURE ON:				
Charitable activities:				
Course facilitation		(28,467)	-	(28,467)
Publications		(366)	-	(366)
Support costs		(73,880)	-	(73,880)
Events		(10,383)	-	(10,383)
Bursary scheme		(1,991)	(1,150)	(3,141)
		(115,087)	(1,150)	(116,237)
NET EXPENDITURE		(2,843)	(150)	(2,993)
NET MOVEMENT IN FUNDS		(2,843)	(150)	(2,993)
RECONCILIATION OF FUNDS:				
Total funds brought forward		33,464	150	33,614
TOTAL FUNDS CARRIED FORWARD	**10**	30,621	-	30,621

The notes on pages 10 to 13 form part of these financial statements.

Mountain Training Scotland
Balance Sheet
As At 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
CURRENT ASSETS					
Debtors	**7**	489	-	489	1,834
Cash at bank and in hand		36,775	-	36,775	37,982
		37,264	-	37,264	39,816
Creditors: Amounts Falling Due Within One Year	**8**	(13,111)	-	(13,111)	(9,195)
NET CURRENT ASSETS (LIABILITIES)		24,153	-	24,153	30,621
TOTAL ASSETS LESS CURRENT LIABILITIES		24,153	-	24,153	30,621
NET ASSETS		24,153	-	24,153	30,621
FUNDS OF THE CHARITY					
Unrestricted Funds				24,153	30,621
TOTAL FUNDS	**10**			24,153	30,621

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mhairi Crawford

Dr M Crawford

Trustee

Date 1 Nov 2026

The notes on pages 10 to 13 form part of these financial statements.

1. General Information

Mountain Training Scotland is a company limited by guarantee, incorporated in Scotland, registered number SC215532 and registered charity number SC031047 . The registered office is Glenmore Lodge, Glenmore, Aviemore, PH22 1QZ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.3. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	33% Straight line basis

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2026 Total funds £
Grants	25,000	-	25,000
Other	-	1,000	1,000
	25,000	1,000	26,000

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Grants	25,000	-	25,000
Other	-	1,000	1,000
	25,000	1,000	26,000

4. **Income from Charitable Activities**

	2026	2025
	Unrestricted funds £	Unrestricted funds £
Registration fees	56,326	59,009
Provider fees	21,875	20,854
Events	4,696	6,744
	82,897	86,607

Grants, included above, are as follows:

	2026	2025
	Unrestricted funds £	Unrestricted funds £
sportscotland	25,000	25,000

5. **Average Number of Employees**

Average number of employees during the year was: 1 (2025: 1)

6. **Tangible Assets**

	Computer Equipment
	£
Cost	
As at 1 April 2025	2,513
As at 31 March 2026	2,513
Depreciation	
As at 1 April 2025	2,513
As at 31 March 2026	2,513
Net Book Value	
As at 31 March 2026	-
As at 1 April 2025	-

7. **Debtors**

	2026	2025
	£	£
Due within one year		
Trade debtors	418	1,766
Other debtors	71	68
	489	1,834

8. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	8,793	5,884
Taxation and social security	1,071	1,491
Accruals and deferred income	3,247	1,820
	13,111	9,195

9. **Pension Commitments**

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

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £5,040 (2025: £3,022).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

10. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	30,621	108,265	(114,733)	24,153
Restricted funds				
Restricted fund	-	1,000	(1,000)	-
Total funds	30,621	109,265	(115,733)	24,153

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	33,464	112,244	(115,087)	30,621
Restricted funds				
Restricted fund	150	1,000	(1,150)	-
Total funds	33,614	113,244	(116,237)	30,621

11. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

12. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

13. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Grants	25,000	25,000
Bursary funding	1,000	1,000
	26,000	26,000
Charitable Activities:		
Registration fees		
Registration fees	56,326	59,009
	56,326	59,009
Provider fees		
Provider fees	21,875	20,854
	21,875	20,854
Events		
Events income	4,696	6,744
	4,696	6,744
Other		
Miscellaneous income	108	297
Secretary's work	260	340
	368	637
	109,265	113,244
EXPENDITURE ON:		
Charitable Activities:		
Publications		
Publications	(4)	(366)
	(4)	(366)
Course facilitation		
Course facilitation	(25,753)	(28,467)
	(25,753)	(28,467)
Events		
Event costs	(6,641)	(10,383)
	(6,641)	(10,383)
Bursary scheme		
Bursary scheme	(6,288)	(3,141)
	(6,288)	(3,141)
Support costs		
Secretary salary and expenses	(54,480)	(52,881)
Social security	-	(696)
Pensions	(5,040)	(3,022)
Administration assistant	(2,086)	(2,336)

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Technical officer	(7,426)	(8,024)
Insurance	(1,648)	(1,631)
Internet and website costs	(1,892)	(2,864)
Accountancy fees	(1,329)	(1,269)
Other expenses	(3,146)	(821)
Depreciation of computer equipment	-	(336)
	(77,047)	(73,880)
	(115,733)	(116,237)
NET EXPENDITURE	(6,468)	(2,993)

Signable

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Parties involved with this document

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Wed, 11th Nov 2026 15:04:32 GMT	Dr Mhairi Anne Crawford - Signer (d264d7f24c59c55d214dfe5cf4fa00ef)
Wed, 11th Nov 2026 15:09:27 GMT	Lorna Drummond - Signer (c752c93af51bd77a5e6ed6af20175f6f)

Audit history log

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