British Caving Association
Finance Working Group

Notes from meeting on 12 May 2026

Present

Chris Bolton	BCA Treasurer	CJB
Angus Sawyer	DCA Treasurer	AS
Mike Higgins	DCA Deputy Treasurer	MH
Jill Bolton	CNCC Treasurer	JMB
Geoff Dommett	DCUC Treasurer	GD
Mary Rogers	CW/OC Treasurer 2025	MR
John Sheehy	CW/OC Treasurer 2026	JS

Tom Harrison (CSCC Treasurer, TH) and James Pagan-Lodge (FODCCAG Treasurer, JPL) were invited to attend.

The meeting was held over Google Meet, 7pm – 8pm

The main purpose of the meeting was to discuss and approve the Regional grant claims for 2025. Prior to this were two other items:

1. Funding of caver training events

The meeting discussed the amount of BCA funding which is reasonable for RCC training courses and workshops. This would relate to future claims not 2025.

It is in the interests of all that cavers are properly trained, thus keeping themselves and others safe and reducing the load on cave rescue teams, as well as helping new cavers take up our sport. Some RCCs currently run training events and others intend to do so. BCA is grateful for this and happy to ensure that courses do not run at a loss. At present, CNCC run a large number of well respected events, attended by cavers from across the UK.

It was agreed that training events should aim to "break even" over the course of a year. This means the fees charged to cavers attending training events should be set at a level that would cover the expenses of providing the course if it were fully attended. Expenses would include payments to instructors, purchase or hire of equipment and, if required, hiring indoor venues. The BCA grant will cover any loss but is not intended as a subsidy.

The guidance, "BCA Funding of Regional Councils 2024" states that "Grants are available for all types of training events for "recreational" cavers from Training Committee". This needs to be updated.

2. Review of grant claims

DCUC's claim noted income of £30 received for keys (shown in the claim as 'other') which should be deducted from the C&A costs as this included buying the keys.

Caving Wales - Ogofa Cymru's training courses are noted in their claim as having made a profit of £340.70, based on the income from cavers and the fees paid to instructors. The cost of buying SRT gear for these courses had been claimed in full, as a separate item of £1137.57. Purchase of equipment is a legitimate part of the expenses of running the courses but should be taken together with the other costs of the training. This would result in loss of £796.87, which is a valid claim.

After making the adjustments above, the following claims were approved.

CNCC	£4991.75
DCUC	£714.07
DCA	£2365.44
CW	£2160.51

TH not being present, and the CSCC claim having only been submitted in draft, the Working Group agreed to approve the amount of the draft claim, £476.92, provided that the final claim confirmed this amount. FODCCAG had no claim, having been funded through CW-OC in 2025.

3. Observations.

It was agreed 'accruals' accounting gave a better picture of what activities actually cost from year to year and avoided anomalies such as an apparent surplus due to the income from an activity being accounted for in one year while the expenses were in a different year.

It is preferable to describe any excess of income over expenditure as a surplus not a profit. Running courses may be considered by HMRC as ‘trading activity’ and a profit or surplus would be liable to Corporation Tax. It is important to ensure that all the expenses of the activity are included, to avoid the appearance of a surplus when there isn’t one.

CJB noted that, with the exception of CSCC’s which is still provisional, grant payments would be made in the next few days.

There was no other business.

Chris Bolton
BCA Treasurer