# BRITISH CAVING ASSOCIATION

Financial Statements for the Year Ended 31 December 2012

BRITISH CAVING ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2012

	2012	2011
INCOME	£	£
Subscriptions	98,707	95,384
Association	3,193	2,644
Training Services	22,726	18,150
Publications & Information	696	293
Web Services	1,339	1,348
	126,661	117,819
EXPENDITURE	120,001	
	55.050	10.015
Subscription	55,658	49,645
Association	4,810	4,007
Training Services	22,134	17,585
Caver Training	233	240
Publications & Information	5,100	7,691
Equipment & Techniques	5,912	4,732
Youth Development	128	0
Meetings & Conferences	685	5,356
Web Services	1,793	1,985
Regional Caving Councils	9,325	3,870
British Caving Library	10,000	10,000
Expedition Programme	5,000	5,000
International	631	303
TOTAL EXPENDITURE	121,409	110,414
SURPLUS FOR THE YEAR	5,252	7,405
ТАХ	811	552
SURPLUS FOR THE YEAR AFTER TAX	4,441	6,853

#### **BRITISH CAVING ASSOCIATION**

## BALANCE SHEET AS AT 31 DECEMBER 2012

	2012	2011
	£	£
CURRENT ASSETS		
Stocks	0	322
Debtors and Prepayments	428	408
Balances at Bank and cash in hand	191,415	180,012
	191,843	180,742
LESS: CURRENT LIABILITIES		
Creditors and Accruals payable within		
one year	25,574	18,914
NET ASSETS	166,269	161,828
REPRESENTED BY RESERVES :		

#### REPRESENTED BY RESERVES :

General Reserve		
Balance brought forward	101,828	102,975
Surplus for year	4,441	6,853
	106,269	109,828
less transfer to Sinking Fund	0	8,000
	106,269	101,828
Sinking Fund - insurance policy excess	60,000	60,000
TOTAL RESERVES	166,269	161,828

Approved on behalf of the Executive Committee

A Eavis, Chairman

Date

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

#### **1** Accounting Policies

## a) Basis of Accounting

The accounts have been prepared in accordance with applicable accounting standards and under historical cost accounting rules.

# b) Equipment

Equipment is charged in the accounts in the year of purchase.

#### c) Stocks

Stocks are valued at the lower of cost and net realisable value.

#### 2 Additional Notes

a) BCA is required to cover part of the insurance policy excess itself, in order to make membership attractive. This is the purpose of the 'sinking fund'. The sinking fund should be able to cope with paying the excess for two claims and a doubling of the premium in one year. With an increased premium due for 2012, the value of the sinking fund reserve was increased to £60,000 in 2011. It has been maintained at the same level for 2012.

# INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE OF THE BRITISH CAVING ASSOCIATION

I report on the accounts of the association for the year ended 31 December 2012 which are set out on pages 2 & 3. As members of the association's executive committee you are Respective responsible for the preparation of the accounts; it is my responsibility to responsibilities of state whether particular matters have come to my attention. executive committee and examiner The examination includes a review of the accounting records kept by the Basis of independent association and a comparison of the accounts presented with those examiner's report records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as executive committee members 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. In connection with my examination, no matter has come to my attention: Independent examiner's statement (1) which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records or to prepare accounts which accord with the accounting records have not been met; or (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:	Richard Johnson
Address:	Burrs Cottage, Great Hucklow, Buxton, Derbyshire SK17 8RF
Dated:	May 2013

# **BRITISH CAVING ASSOCIATION**

# DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2012

Total     98,707     95,       Expenditure     98,707     95,       Premium     39,404     31,       Employment Expenses     7,589     7,       General Expenses     3,377     4,       Refunds, Adj, Unpaid     100     5,188     5,	
SubscriptionsIncomeSubscriptions98,707Subscriptions98,707Total98,707Premium39,404Premium39,404Subscriptions7,589General Expenses7,589General Expenses3,377A,Refunds, Adj, UnpaidBCRA Subscriptions5,188	
Income     98,707     95,       Subscriptions     98,707     95,       Total     98,707     95,       Expenditure     98,707     95,       Premium     39,404     31,       Employment Expenses     7,589     7,       General Expenses     3,377     4,       Refunds, Adj, Unpaid     100     5,188     5,	
Subscriptions     98,707 Total     95, 95,       Expenditure     98,707     95,       Premium     39,404     31,       Employment Expenses     7,589     7,       General Expenses     3,377     4,       Refunds, Adj, Unpaid     100     5,188     5,	
Total     98,707     95,       Expenditure     98,707     95,       Premium     39,404     31,       Employment Expenses     7,589     7,       General Expenses     3,377     4,       Refunds, Adj, Unpaid     100     5,188     5,	
ExpenditurePremium39,40431,Employment Expenses7,5897,General Expenses3,3774,Refunds, Adj, Unpaid100BCRA Subscriptions5,1885,	384
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Premium39,40431,Employment Expenses7,5897,General Expenses3,3774,Refunds, Adj, Unpaid100BCRA Subscriptions5,1885,	
Employment Expenses7,5897,General Expenses3,3774,Refunds, Adj, Unpaid100BCRA Subscriptions5,1885,	835
Refunds, Adj, Unpaid100BCRA Subscriptions5,1885,	908
BCRA Subscriptions 5,188 5,	690
	0
Total 55,658 49,	212
	645
Surplus / (Deficit) 43,049 45,	739
Association	
Income	
	162
	431
Donations, Sundry 159	51
Total 3,193 2,	644
Expenditure	
-	573
•	273
	508
	653
<i>Total</i> 4,810 4,	007
Surplus / (Deficit) (1,617) (1,3	

Training Services			
<i>Income</i> LCMLA / CIC Schemes		22,681	18,025
Publications		45	125
	Total	22,726	18,150
	-	· · · · ·	
Expenditure			
Employment Expenses		8,514	7,671
General Expenses		4,505	2,273
		1,833	2,301
LCMLA/CIC Training		6,960	5,016
Refunds, Adj, Unpaid		0	163
Stock @ 1/1/12	322		
Less Closing Stock @			
31/12/12	0_	322	161
	Total	22,134	17,585
Surj	olus / (Deficit)	592	565
Caver Training			
Income	Total	0	0
Expenditure			
Recreational Caver Traini	-	233	240
	Total	233	240
Sur	olus / (Deficit)	(233)	(240)
Dublications & Information	_		
Publications & Information Income			
Publication Sales		536	133
Advertising		160	160
5	Total	696	293
	-		
Expenditure			
Secretarial		0	11
Travel		0	39
Handbook		938	1,109
Newsletter		412	1,005
Journal	Tatal	3,750	5,527
	Total	5,100	7,691
Sur	olus / (Deficit)	(4,404)	(7,398)
	=		

Equipment & Techniques   Total   0   0     Expenditure   Secretarial   0   99     Travel   269   488     Anchor programme   5.298   3,621     Rope-Test programme   345   524     Total   5,912   4,732     Surplus / (Deficit)   (5,912)   (4,732)     Youth Development   0   0     Income   Total   0   0     Expenditure   0   0   0     Youth Development   Total   128   0     Income   Total   128   0     Surplus / (Deficit)   (128)   0     Meetings & Conferences   0   0   0     Income   Total   0   0   0     Expenditure   0   0   0   942     Artificial Cave   306   4,034   5,356     Surplus / (Deficit)   (685)   (5,356)   0     Web Services   1,339   1,348   1,348     Expenditure   1,985   1,985   1,985 <tr< th=""><th>IncomeTotal0ExpenditureSecretarial0Travel269Anchor programme5,298Sope-Test programme345Total5,9124,732</th><th>_</th></tr<>	IncomeTotal0ExpenditureSecretarial0Travel269Anchor programme5,298Sope-Test programme345Total5,9124,732	_				
Expenditure Secretarial099Travel269488Anchor programme5,2983,621Rope-Test programme345524Total5,9124,732Surplus / (Deficit) $(5,912)$ $(4,732)$ Youth Development $0$ $0$ IncomeTotal $0$ Expenditure $0$ $0$ Youth Development $128$ $0$ IncomeTotal $128$ $0$ $0$ Expenditure $0$ Youth Development $10$ Income $0$ $0$ $0$ Expenditure $0$ Vouth Development $0$ Total $128$ $0$ $0$ Surplus / (Deficit) $(128)$ $0$ $0$ Web Senvices $0$ $10$ $0$ Web Services $1,339$ $1,348$ $1,348$ Expenditure $1,793$ Web Services $1,793$ $1,985$ $1,985$ Total $1,793$ </th <th>ExpenditureSecretarial0Travel269Anchor programme5,298Sope-Test programme345Total5,912</th> <th>0</th>	ExpenditureSecretarial0Travel269Anchor programme5,298Sope-Test programme345Total5,912	0				
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$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Travel26948Anchor programme5,2983,62Rope-Test programme34552Total5,9124,733					
Anchor programme5,298 3,451 Total3,621 5,212Rope-Test programme $345$ 5,912 $524$ 4,732Surplus / (Deficit) $(5,912)$ $(4,732)$ Youth Development Income $Total$ 0Expenditure Youth Development $Total$ 0Expenditure Youth Development $128$ 00Burplus / (Deficit) $(128)$ 0Meetings & Conferences Income $Total$ 000942Artificial Cave Surplus / (Deficit) $(128)$ 0Web Services $379$ 5,356 $380$ Meetings K $Gess$ $5,356$ Surplus / (Deficit) $(685)$ $(5,356)$ Web Services $1,339$ $1,348$ Expenditure Web Services $1,793$ $1,985$ Total $1,793$ $1,985$ Total $1,793$ $1,985$	Anchor programme5,2983,62Rope-Test programme34552Total5,9124,733	9				
Rope-Test programme $345$ Total $524$ 4,732Total $\overline{5,912}$ $4,732$ Surplus / (Deficit) $(5,912)$ $(4,732)$ Youth Development IncomeTotal $0$ Expenditure Youth Development $128$ $104$ $0$ Surplus / (Deficit) $(128)$ $0$ Meetings & Conferences Income $0$ $0$ Expenditure Outdoor Show $0$ $942$ $4,034$ Cliff Hanger $379$ $380$ $380$ $4,034$ Cliff Hanger $379$ $380$ $380$ $5,356$ Web Services Income Web Services $1,339$ $1,348$ $1,348$ $1,339$ Expenditure Web Services $1,793$ $1,348$ $1,985$ $1,793$	Rope-Test programme345524Total5,9124,733	8				
Total $\overline{5,912}$ $4,732$ Surplus / (Deficit) $\overline{(5,912)}$ $\overline{(4,732)}$ Youth DevelopmentTotal $0$ $0$ Expenditure $0$ $0$ Youth Development $128$ $0$ Total $128$ $0$ Surplus / (Deficit) $\overline{(128)}$ $0$ Meetings & Conferences $0$ $0$ Income $Total$ $0$ Meetings & Conferences $0$ $0$ Income $0$ $942$ Artificial Cave $306$ $4,034$ Cliff Hanger $379$ $380$ Surplus / (Deficit) $\overline{(685)}$ $(5,356)$ Web Services $1,339$ $1,348$ Expenditure $0$ $1,339$ $1,348$ Expenditure $0$ $1,339$ $1,348$ Web Services $1,793$ $1,985$ Income $1,793$ $1,985$	Total 5,912 4,73	1				
Surplus / (Deficit)(4,732)Youth DevelopmentTotal00Expenditure000Youth Development12800Total12800Surplus / (Deficit)(128)0Meetings & Conferences00IncomeTotal0Meetings & Conferences0IncomeTotal0Meetings & Conferences0IncomeTotal0Meetings & Conferences0Income70tal0Meetings & Conferences0Income70tal0Web Services3064,034Urglus / (Deficit)(685)(5,356)Web Services1,3391,348Expenditure1,3391,348Web Services1,7931,985Total1,7931,985Total1,7931,985		4				
Youth Development IncomeTotal0Expenditure Youth DevelopmentTotal128 1280Youth Development $Total$ 128 1280Surplus / (Deficit)(128)0Meetings & Conferences IncomeTotal0Meetings & Conferences IncomeTotal0Meetings & Conferences IncomeTotal0Meetings & Conferences IncomeTotal0Web Show0942Artificial Cave Cliff Hanger306 3794,034Cliff HangerTotal685 685Surplus / (Deficit)(685)(5,356)Web Services Web Services1,339 1,348 1,3481,348 1,348Expenditure Web Services1,793 1,985 1,0411,985 1,793	Surplus / (Definit) (5.012) (4.722	2				
Youth Development IncomeTotal0Expenditure Youth Development $128$ Total0Youth Development $128$ 00Surplus / (Deficit)(128)0Meetings & Conferences IncomeTotal0Meetings & Conferences IncomeTotal0Meetings & Conferences IncomeTotal0Meetings & Conferences IncomeTotal0Web Show Cliff Hanger0942Surplus / (Deficit)(685)(5,356)Web Services Meet Services1,339 1,348 1,3481,348 1,348 1,348Expenditure Web Services1,339 1,3481,348 1,348Expenditure Web Services1,793 1,9851,985 1,985	Cumplum(A,C,a,b) = A(C,a,b) + A(C					
IncomeTotal $\overline{0}$ $\overline{0}$ Expenditure Youth Development $128$ $0$ Total $128$ $0$ Surplus / (Deficit) $(128)$ $0$ Meetings & Conferences Income $Total$ $0$ Web Services Income $0$ $942$ Web Services Income $1,339$ $1,348$ Expenditure Web Services $1,339$ $1,348$ Expenditure Web Services $1,793$ $1,985$ Income Web Services $1,793$ $1,985$	Surplus / (Dencit) (5,912) (4,732)	<u>')</u>				
IncomeTotal $\overline{0}$ $\overline{0}$ Expenditure Youth Development $128$ $0$ Total $128$ $0$ Surplus / (Deficit) $(128)$ $0$ Meetings & Conferences IncomeTotal $0$ Web Services Income $0$ $942$ Web Services $1,339$ $1,348$ Income Web Services $1,339$ $1,348$ Expenditure Web Services $1,793$ $1,985$ Income Web Services $1,793$ $1,985$						
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Youth Development $128$ Total0Total $128$ 0Surplus / (Deficit) $(128)$ 0Meetings & Conferences IncomeTotal0Meetings & Conferences Income00Expenditure Outdoor Show0942Artificial Cave3064,034Cliff Hanger379380Surplus / (Deficit) $(685)$ $(5,356)$ Web Services Income Web Services $1,339$ $1,348$ Expenditure Web Services $1,793$ $1,985$ Web Services $1,793$ $1,985$ Total $1,793$ $1,985$	Income Total 0	0				
Youth Development $128$ Total0Total $128$ 0Surplus / (Deficit) $(128)$ 0Meetings & Conferences IncomeTotal0Meetings & Conferences Income00Expenditure Outdoor Show0942Artificial Cave3064,034Cliff Hanger379380Surplus / (Deficit) $(685)$ $(5,356)$ Web Services Income Web Services $1,339$ $1,348$ Expenditure Web Services $1,793$ $1,985$ Web Services $1,793$ $1,985$ Total $1,793$ $1,985$	<b>-</b>					
Total1280Surplus / (Deficit)(128)0Meetings & Conferences IncomeTotal0Expenditure Outdoor Show0942Artificial Cave Cliff Hanger3064,034Cliff Hanger379380Surplus / (Deficit)(685)(5,356)Web Services Income Web Services1,3391,348Expenditure Web Services1,3391,348Expenditure Web Services1,7931,985Total1,7931,985		~				
Surplus / (Deficit)(128)0Meetings & Conferences IncomeTotal00Expenditure Outdoor Show0942Artificial Cave Cliff Hanger3064,034Cliff HangerTotal6855,356Surplus / (Deficit)(685)(5,356)Web Services Web Services1,3391,348Income Web Services1,3391,348Expenditure Web Services1,7931,985Total1,7931,985						
Meetings & Conferences IncomeTotal0Expenditure Outdoor Show0942Artificial Cave3064,034Cliff Hanger379380Total6855,356Surplus / (Deficit)(685)(5,356)Web Services1,3391,348Income Web Services1,3391,348Expenditure Web Services1,7931,985Total1,7931,985	Total <u>128</u>	0				
Meetings & Conferences IncomeTotal0Expenditure Outdoor Show0942Artificial Cave3064,034Cliff Hanger379380Total6855,356Surplus / (Deficit)(685)(5,356)Web Services1,3391,348Income Web Services1,3391,348Expenditure Web Services1,7931,985Total1,7931,985	Surplus / (Doficit) (128)	<u>_</u>				
Income $Total$ $0$ $0$ Expenditure Outdoor Show $0$ $942$ Artificial Cave $306$ $4,034$ Cliff Hanger $379$ $380$ $Total$ $685$ $5,356$ Surplus / (Deficit) $(685)$ $(5,356)$ Web Services $1,339$ $1,348$ Expenditure Web Services $1,793$ $1,985$ Total $1,793$ $1,985$ Total $1,793$ $1,985$		_				
Income $Total$ $0$ $0$ Expenditure Outdoor Show $0$ $942$ Artificial Cave $306$ $4,034$ Cliff Hanger $379$ $380$ $Total$ $685$ $5,356$ Surplus / (Deficit) $(685)$ $(5,356)$ Web Services $1,339$ $1,348$ Income Web Services $Total$ $1,339$ $1,348$ Expenditure Web Services $1,793$ $1,985$ Total $1,793$ $1,985$ Total $1,793$ $1,985$	Maatings & Conforances					
Expenditure Outdoor Show     0     942       Artificial Cave     306     4,034       Cliff Hanger     379     380       Total     685     5,356       Surplus / (Deficit)     (685)     (5,356)       Web Services     1,339     1,348       Expenditure     1,793     1,985       Web Services     1,793     1,985		0				
Outdoor Show     0     942       Artificial Cave     306     4,034       Cliff Hanger     379     380       Total     685     5,356       Surplus / (Deficit)     (685)     (5,356)       Web Services     1,339     1,348       Income     1,339     1,348       Expenditure     1,793     1,985       Web Services     1,793     1,985		<u> </u>				
Outdoor Show     0     942       Artificial Cave     306     4,034       Cliff Hanger     379     380       Total     685     5,356       Surplus / (Deficit)     (685)     (5,356)       Web Services     1,339     1,348       Income     1,339     1,348       Expenditure     1,793     1,985       Web Services     1,793     1,985	Expenditure					
Artificial Cave   306   4,034     Cliff Hanger   379   380     Total   685   5,356     Surplus / (Deficit)   (685)   (5,356)     Web Services   1,339   1,348     Meb Services   1,339   1,348     Expenditure   1,793   1,985     Web Services   1,793   1,985		2				
Cliff Hanger   379 Total   380 685     Surplus / (Deficit)   685     Surplus / (Deficit)   (685)     Web Services   (5,356)     Web Services   1,339 1,348     Expenditure   1,339 1,348     Web Services   1,793 1,985     Total   1,793 1,985						
Total   685   5,356     Surplus / (Deficit)   (685)   (5,356)     Web Services   1,339   1,348     Web Services   1,339   1,348     Expenditure   1,793   1,985     Web Services   1,793   1,985     Total   1,793   1,985						
Surplus / (Deficit)     (685)     (5,356)       Web Services     1,339     1,348       Web Services     1,339     1,348       Expenditure     1,793     1,985       Web Services     1,793     1,985						
Web Services     1,339     1,348       Web Services     1,339     1,348       Total     1,339     1,348       Expenditure     1,793     1,985       Web Services     1,793     1,985       Total     1,793     1,985		_				
Income     1,339     1,348       Web Services     1,339     1,348       Expenditure     1,793     1,985       Web Services     1,793     1,985       Total     1,793     1,985	Surplus / (Deficit) (685) (5,356	5)				
Income     1,339     1,348       Web Services     1,339     1,348       Expenditure     1,793     1,985       Web Services     1,793     1,985       Total     1,793     1,985		=				
Web Services     1,339     1,348       Total     1,339     1,348       Expenditure     1,793     1,985       Web Services     1,793     1,985       Total     1,793     1,985	Web Services					
Expenditure     Total     1,339     1,348       Web Services     1,793     1,985       Total     1,793     1,985	Income					
Expenditure     1,793     1,985       Web Services     Total     1,793     1,985		8				
Web Services     1,793     1,985       Total     1,793     1,985	Total 1,339 1,34	8				
Total 1,793 1,985						
		5				
Surplus / (Definit) (A54) (627)	Total 1,793 1,98	5				
Surplus $/$ (Dofinit) (A5A) (627)		_				
$\frac{(057)}{(057)}$	Surplus / (Deficit) (454) (637	)				

Regional Caving Council Expenditure				
-	Income	Total	0	0
	Expenditure			
	CCC claims		2,165	845
	CNCC claims		1,746	691
	CSCC claims		1,692	754
	DCA claims		2,935	1,383
	DCUC claims	Total	<u>787</u> 9,325	<u> </u>
		Total	9,323	5,870
		Surplus / (Deficit)	(9,325)	(3,870)
British Ca	aving Library			
Britten Oc	Income	Total	0	0
	Expenditure			
	Grant		10,000	10,000
		Total	10,000	10,000
		Surplus / (Deficit)	(10,000)	(10,000)
		Surplus / (Dencit)	(10,000)	(10,000)
Expeditio	n Programme			
	Income	Total	0	0
	Expenditure			
	Grants to Expeditions		5,000	5,000
		Total	5,000	5,000
		Surplus / (Deficit)	(5,000)	(5,000)
			(-,/	(0,000)
Internatio	nal			
	Income	Total	0	0
	<i>Expenditure</i> Grants to Reps.		631	202
	Granits to Reps.	Total	631	<u> </u>
		, otal	001	
		Surplus / (Deficit)	(631)	(303)
Total Inco	me		126,661	117,819
	ino		120,001	
Total Expe	enditure		121,409	110,414
Surplus/(E	Deficit) for the year		5,252	7,405
Tax	Prior Year Adjustmen	t .	86	0
i un	Current Year		725	552
		·	811	552
Total Surplus / (Deficit) less Tax			4,441	6,853