

**BRITISH  
CAVING  
ASSOCIATION**

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Financial Statements for the Year  
Ended 31 December 2013

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**BRITISH CAVING ASSOCIATION  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2013**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Subscriptions	102,098	98,707
Association	2,863	3,193
Training Services	22,544	22,726
Publications & Information	300	696
Meetings & Conference	1,470	0
Web Services	1,550	1,339
<b>TOTAL INCOME</b>	<b><u>130,825</u></b>	<b><u>126,661</u></b>
<b>EXPENDITURE</b>		
Subscription	61,120	55,658
Association	4,818	4,810
Conservation & Access	500	0
Training Services	22,978	22,134
Caver Training	600	233
Publications & Information	6,544	5,100
Equipment & Techniques	1,855	5,912
Youth Development	120	128
Meetings & Conferences	2,049	685
Web Services	1,580	1,793
Regional Caving Councils	5,717	9,325
British Caving Library	10,000	10,000
Expedition Programme	5,000	5,000
International	347	631
<b>TOTAL EXPENDITURE</b>	<b><u>123,228</u></b>	<b><u>121,409</u></b>
<b><u>SURPLUS FOR THE YEAR</u></b>	<b><u>7,597</u></b>	<b><u>5,252</u></b>
<b>TAX</b>	<b>483</b>	<b>811</b>
<b><u>SURPLUS FOR THE YEAR AFTER TAX</u></b>	<b><u>7,114</u></b>	<b><u>4,441</u></b>

**BRITISH CAVING ASSOCIATION****BALANCE SHEET AS AT 31 DECEMBER 2013**

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	2013	2012
	£	£
<b>CURRENT ASSETS</b>		
Stocks	0	0
Debtors and Prepayments	1,282	428
Balances at Bank and cash in hand	211,224	191,415
	<u>212,506</u>	<u>191,843</u>
<b>LESS: CURRENT LIABILITIES</b>		
Creditors and Accruals payable within one year	39,123	25,574
<b>NET ASSETS</b>	<u><u>173,383</u></u>	<u><u>166,269</u></u>

**REPRESENTED BY RESERVES :**

General Reserve		
Balance brought forward	106,269	101,828
Surplus for year	<u>7,114</u>	<u>4,441</u>
	113,383	106,269
less transfer to Sinking Fund	<u>5,000</u>	<u>0</u>
	108,383	106,269
Sinking Fund - insurance policy excess	65,000	60,000
<b>TOTAL RESERVES</b>	<u><u>173,383</u></u>	<u><u>166,269</u></u>

Approved on behalf of the Executive Committee

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A Eavis, Chairman\_\_\_\_\_  
Date**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013**

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**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 premium renegotiation due at the end of 2014, the value of the sinking fund reserve has been increased by £5,000. The position will be further reviewed at the end of 2014 once renewal details are finalised.

**BRITISH CAVING ASSOCIATION**

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

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>Subscriptions</b>		
<i>Income</i>		
Subscriptions	102,098	98,707
<i>Total</i>	<u>102,098</u>	<u>98,707</u>
<i>Expenditure</i>		
Premium	39,444	39,404
Employment Expenses	8,981	7,589
General Expenses	7,096	3,377
Travel	0	0
Refunds, Adj, Unpaid	557	100
BCRA Subscriptions	5,042	5,188
<i>Total</i>	<u>61,120</u>	<u>55,658</u>
<i>Surplus / (Deficit)</i>	<u>40,978</u>	<u>43,049</u>
<b>Association</b>		
<i>Income</i>		
Interest received	2,242	2,143
Broker Commission	608	891
Donations, Sundry	13	159
<i>Total</i>	<u>2,863</u>	<u>3,193</u>
<i>Expenditure</i>		
Secretarial	751	1,147
Financial	0	0
Travel	2,260	2,204
Subscriptions	1,355	774
Insurance	452	685
Ballot	0	0
Sundry	0	0
<i>Total</i>	<u>4,818</u>	<u>4,810</u>
<i>Surplus / (Deficit)</i>	<u>(1,955)</u>	<u>(1,617)</u>
<b>Conservation &amp; Access</b>		
<i>Income</i>		
<i>Total</i>	<u>0</u>	<u>0</u>
<i>Expenditure</i>		
Secretarial	0	0
Travel	0	0
Conservation Support	500	0
<i>Total</i>	<u>500</u>	<u>0</u>
<i>Surplus / (Deficit)</i>	<u>(500)</u>	<u>0</u>

**Training Services****Income**

LCMLA / CIC Schemes	22,434	22,681
Publications	110	45
<i>Total</i>	<u>22,544</u>	<u>22,726</u>

**Expenditure**

Employment Expenses	8,196	8,514
General Expenses	4,090	4,505
Travel	1,942	1,833
LCMLA/CIC Training	8,458	6,960
Refunds, Adj, Unpaid	292	0

Stock @ 1/1/13	0	
Less Closing Stock @ 31/12/13	0	322

<i>Total</i>	<u>22,978</u>	<u>22,134</u>
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<i>Surplus / (Deficit)</i>	<u>(434)</u>	<u>592</u>
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**Caver Training**

<b>Income</b>	<i>Total</i>	<u>0</u>	<u>0</u>
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**Expenditure**

Recreational Caver Training	215	233
Voluntary Sector Support	385	0
<i>Total</i>	<u>600</u>	<u>233</u>

<i>Surplus / (Deficit)</i>	<u>(600)</u>	<u>(233)</u>
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**Publications & Information****Income**

Publication Sales	180	536
Advertising	120	160
<i>Total</i>	<u>300</u>	<u>696</u>

**Expenditure**

Secretarial	0	0
Travel	0	0
Handbook	1,242	938
Newsletter	664	412
Journal	4,638	3,750
<i>Total</i>	<u>6,544</u>	<u>5,100</u>

<i>Surplus / (Deficit)</i>	<u>(6,244)</u>	<u>(4,404)</u>
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<b>Equipment &amp; Techniques</b>		
<b>Income</b>	<i>Total</i>	
	<u>0</u>	<u>0</u>
<b>Expenditure</b>		
Secretarial	50	0
Travel	325	269
Anchor programme	874	5,298
Rope-Test programme	606	345
	<u>Total</u>	<u>5,912</u>
	<u>1,855</u>	<u>5,912</u>
<i>Surplus / (Deficit)</i>	<u>(1,855)</u>	<u>(5,912)</u>
<b>Youth Development</b>		
<b>Income</b>	<i>Total</i>	
	<u>0</u>	<u>0</u>
<b>Expenditure</b>		
Youth Development	120	128
	<u>Total</u>	<u>128</u>
	<u>120</u>	<u>128</u>
<i>Surplus / (Deficit)</i>	<u>(120)</u>	<u>(128)</u>
<b>Meetings &amp; Conferences</b>		
<b>Income</b>		
AGM Weekend	1,470	0
	<u>Total</u>	<u>0</u>
	<u>1,470</u>	<u>0</u>
<b>Expenditure</b>		
AGM Weekend	1,467	0
Artificial Cave	418	306
Cliff Hanger	164	379
	<u>Total</u>	<u>685</u>
	<u>2,049</u>	<u>685</u>
<i>Surplus / (Deficit)</i>	<u>(579)</u>	<u>(685)</u>
<b>Web Services</b>		
<b>Income</b>		
Web Services	1,550	1,339
	<u>Total</u>	<u>1,339</u>
	<u>1,550</u>	<u>1,339</u>
<b>Expenditure</b>		
Web Services	1,580	1,793
	<u>Total</u>	<u>1,793</u>
	<u>1,580</u>	<u>1,793</u>
<i>Surplus / (Deficit)</i>	<u>(30)</u>	<u>(454)</u>

<b>Regional Caving Council Expenditure</b>		
<b>Income</b>	<i>Total</i>	
	<u>0</u>	<u>0</u>
<b>Expenditure</b>		
CCC claims	583	2,165
CNCC claims	553	1,746
CSCC claims	2,393	1,692
DCA claims	1,054	2,935
DCUC claims	1,134	787
	<i>Total</i>	
	<u>5,717</u>	<u>9,325</u>
	<i>Surplus / (Deficit)</i>	
	<u>(5,717)</u>	<u>(9,325)</u>
<b>British Caving Library</b>		
<b>Income</b>	<i>Total</i>	
	<u>0</u>	<u>0</u>
<b>Expenditure</b>		
Grant	10,000	10,000
	<i>Total</i>	
	<u>10,000</u>	<u>10,000</u>
	<i>Surplus / (Deficit)</i>	
	<u>(10,000)</u>	<u>(10,000)</u>
<b>Expedition Programme</b>		
<b>Income</b>	<i>Total</i>	
	<u>0</u>	<u>0</u>
<b>Expenditure</b>		
Grants to Expeditions	5,000	5,000
	<i>Total</i>	
	<u>5,000</u>	<u>5,000</u>
	<i>Surplus / (Deficit)</i>	
	<u>(5,000)</u>	<u>(5,000)</u>
<b>International</b>		
<b>Income</b>	<i>Total</i>	
	<u>0</u>	<u>0</u>
<b>Expenditure</b>		
Grants to Reps.	347	631
	<i>Total</i>	
	<u>347</u>	<u>631</u>
	<i>Surplus / (Deficit)</i>	
	<u>(347)</u>	<u>(631)</u>
<b>Total Income</b>	<u>130,825</u>	<u>126,661</u>
<b>Total Expenditure</b>	<u>123,228</u>	<u>121,409</u>
<b>Surplus/(Deficit) for the year</b>	<u>7,597</u>	<u>5,252</u>
<b>Tax</b>		
<i>Prior Year Adjustment</i>	0	86
<i>Current Year</i>	483	725
	<u>483</u>	<u>811</u>
<b>Total Surplus / (Deficit) less Tax</b>	<u>7,114</u>	<u>4,441</u>