

**BRITISH  
CAVING  
ASSOCIATION**

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**Financial Statements for the Year  
Ended 31 December 2015**

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**BRITISH CAVING ASSOCIATION  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015	2014
	£	£
<b>INCOME</b>		
Subscriptions	105,421	102,010
Association	3,069	2,915
Training Services	15,461	16,407
Publications & Information	0	64
Meetings & Conference	0	2,065
Web Services	1,212	1,159
<b>TOTAL INCOME</b>	<b><u>125,163</u></b>	<b><u>124,620</u></b>
<b>EXPENDITURE</b>		
Subscription	55,654	57,287
Association	3,309	8,555
Conservation & Access	120	323
Training Services	20,625	20,646
Caver Training	405	1,055
Publications & Information	424	4,833
Equipment & Techniques	4,040	1,890
Youth Development	104	104
Meetings & Conferences	639	4,244
Web Services	1,608	1,131
Regional Caving Councils	3,754	3,323
International	0	430
<b>TOTAL EXPENDITURE</b>	<b><u>90,682</u></b>	<b><u>103,821</u></b>
<b>CHARITABLE DONATIONS</b>		
British Cave Research Association for British Caving Library	10,000	10,000
Ghar Parau Foundation for Expedition Programme	5,000	5,000
<b><u>SURPLUS FOR THE YEAR</u></b>	<b><u>19,481</u></b>	<b><u>5,799</u></b>
TAX	0	-298
<b><u>SURPLUS FOR THE YEAR AFTER TAX</u></b>	<b><u>19,481</u></b>	<b><u>6,097</u></b>

**BRITISH CAVING ASSOCIATION**

**BALANCE SHEET AS AT 31 DECEMBER 2015**

	2015	2014
	£	£
<b>CURRENT ASSETS</b>		
Debtors and Prepayments	192	1,581
Balances at Bank and cash in hand	231,006	211,872
	<u>231,198</u>	<u>213,453</u>
<b>LESS: CURRENT LIABILITIES</b>		
Creditors and Accruals payable within one year	32,237	33,973
<b>NET ASSETS</b>	<u>198,961</u>	<u>179,480</u>
 <b>REPRESENTED BY RESERVES :</b>		
General Reserve		
Balance brought forward	114,480	108,383
Surplus for year	19,481	6,097
	<u>133,961</u>	<u>114,480</u>
less transfer to Insurance Reserve	15,000	0
	<u>118,961</u>	<u>114,480</u>
Insurance Reserve	80,000	65,000
<b>TOTAL RESERVES</b>	<u>198,961</u>	<u>179,480</u>

Approved on behalf of the Executive Committee

A. J. Eavis  
A Eavis, Chairman

5-6-16  
Date

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

**1 Accounting Policies**

**a) Basis of Accounting**

The accounts have been prepared under historical cost accounting rules

**b) Equipment**

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

**2 Insurance Reserve**

Resulting from the review of the Sinking Fund referred to in the 2014 accounts it has been decided to redesignate it as Insurance Reserve in order to more accurately reflect its purpose and to increase the balance to a level which allows a minimum of two years premiums on the policy.

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

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I report on the accounts of the association for the year ended 31 December 2015 which are set out on pages 2 & 3.

Respective responsibilities of executive committee and examiner

As members of the association's executive committee you are responsible for the preparation of the accounts; it is my responsibility to state whether particular matters have come to my attention.

Basis of independent examiner's report

The examination includes a review of the accounting records kept by the association and a comparison of the accounts presented with those 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (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:

Heather Simpson (FCCA)

Address:

Flat E, The Beeches, Welcombe Road, Stratford-upon-Avon. CV37 6UJ

Dated:

3 May 2016

**BRITISH CAVING ASSOCIATION**

**DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED  
31 DECEMBER 2015**

	2015	2014
	£	£
<b>Subscriptions</b>		
<i>Income</i>		
Subscriptions	105,421	102,010
<i>Total</i>	<u>105,421</u>	<u>102,010</u>
<i>Expenditure</i>		
Insurance Premium	37,182	39,444
Employment Expenses	9,281	8,277
General Expenses	3,297	4,457
Refunds, Adj, Unpaid	309	46
BCRA Subscriptions	5,585	5,063
<i>Total</i>	<u>55,654</u>	<u>57,287</u>
<i>Surplus / (Deficit)</i>	<u>49,767</u>	<u>44,723</u>
<b>Association</b>		
<i>Income</i>		
Interest received	2,604	2,664
Broker Commission	452	87
Donations, Sundry	13	164
<i>Total</i>	<u>3,069</u>	<u>2,915</u>
<i>Expenditure</i>		
Secretarial	17	297
Financial	61	0
Travel	2,033	2,053
Subscriptions	667	669
Insurance	477	477
Ballot	0	5,059
<i>Total</i>	<u>3,309</u>	<u>8,555</u>
<i>Surplus / (Deficit)</i>	<u>(240)</u>	<u>(5,640)</u>
<b>Conservation &amp; Access</b>		
<i>Income</i>		
<i>Total</i>	<u>0</u>	<u>0</u>
<i>Expenditure</i>		
Secretarial	0	120
Travel	0	203
CRoW	120	0
<i>Total</i>	<u>120</u>	<u>323</u>
<i>Surplus / (Deficit)</i>	<u>(120)</u>	<u>(323)</u>

**Training Services****Income**

LCMLA / CIC Schemes	15,341	16,302
Publications	120	105
<b>Total</b>	<b><u>15,461</u></b>	<b><u>16,407</u></b>

**Expenditure**

Employment Expenses	8,524	8,283
General Expenses	3,441	2,845
Travel	1,700	1,672
LCMLA/CIC Training	6,903	7,692
Refunds, Adj, Unpaid	51	4
Publications	6	150
<b>Total</b>	<b><u>20,625</u></b>	<b><u>20,646</u></b>

**Surplus / (Deficit)** (5,164) (4,239)

**Caver Training****Income**

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

Recreational Caver Training	405	920
Voluntary Sector Support	0	135
<b>Total</b>	<b><u>405</u></b>	<b><u>1,055</u></b>

**Surplus / (Deficit)** (405) (1,055)

**Publications & Information****Income**

Publication Sales	0	44
Advertising	0	20
<b>Total</b>	<b><u>0</u></b>	<b><u>64</u></b>

**Expenditure**

Free Leaflets	0	458
Handbook	0	0
Newsletter	424	0
Journal	0	4,375
<b>Total</b>	<b><u>424</u></b>	<b><u>4,833</u></b>

**Surplus / (Deficit)** (424) (4,769)

**Equipment & Techniques****Income**

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

Secretarial	0	0
Travel	564	258
Anchor programme	3,476	1,572
Rope-Test programme	0	60
<i>Total</i>	<u>4,040</u>	<u>1,890</u>

<i>Surplus / (Deficit)</i>	<u>(4,040)</u>	<u>(1,890)</u>
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**Youth Development****Income**

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

Youth Development	104	104
<i>Total</i>	<u>104</u>	<u>104</u>

<i>Surplus / (Deficit)</i>	<u>(104)</u>	<u>(104)</u>
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**Meetings & Conferences****Income**

AGM Weekend	0	2,065
<i>Total</i>	<u>0</u>	<u>2,065</u>

**Expenditure**

AGM Weekend	210	3,658
Artificial Cave	10	394
Cliff Hanger	419	192
<i>Total</i>	<u>639</u>	<u>4,244</u>

<i>Surplus / (Deficit)</i>	<u>(639)</u>	<u>(2,179)</u>
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**Web Services****Income**

Web Services	1,212	1,159
<i>Total</i>	<u>1,212</u>	<u>1,159</u>

**Expenditure**

Web Services	1,608	1,131
<i>Total</i>	<u>1,608</u>	<u>1,131</u>

<i>Surplus / (Deficit)</i>	<u>(396)</u>	<u>28</u>
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**Regional Caving Council Expenditure  
Income**

Total 0 0

**Expenditure**

CCC claims	277	348
CNCC claims	973	390
CSCC claims	1,224	1,443
DCA claims	1,092	858
DCUC claims	188	284
<b>Total</b>	<b>3,754</b>	<b>3,323</b>

**Surplus / (Deficit)** (3,754) (3,323)

**British Caving Library  
Income**

Total 0 0

**Expenditure**

Grant	10,000	10,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>

**Surplus / (Deficit)** (10,000) (10,000)

**Expedition Programme  
Income**

Total 0 0

**Expenditure**

Grants to Expeditions	5,000	5,000
<b>Total</b>	<b>5,000</b>	<b>5,000</b>

**Surplus / (Deficit)** (5,000) (5,000)

**International  
Income**

Total 0 0

**Expenditure**

Grants to Reps.	0	430
<b>Total</b>	<b>0</b>	<b>430</b>

**Surplus / (Deficit)** 0 (430)

**Total Income**

125,163 124,620

**Total Expenditure**

105,682 118,821

**Surplus/(Deficit) for the year**

19,481 5,799

**Tax Current Year**

0 (298)  
0 (298)

**Total Surplus / (Deficit) less Tax**

19,481 6,097