

**BRITISH
CAVING
ASSOCIATION**

Financial Statements for the Year
Ended 31 December 2016

BRITISH CAVING ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2016

	2016	2015
	£	£
INCOME		
Subscriptions	99,167	105,421
Association	2,742	3,069
Training Services	15,194	15,461
Publications & Information	0	0
Meetings & Conference	0	0
Web Services	1,252	1,212
TOTAL INCOME	<u>118,355</u>	<u>125,163</u>
EXPENDITURE		
Subscription	56,785	55,654
Association	7,836	3,309
Conservation & Access	2,045	120
Training Services	16,480	20,625
Caver Training	500	405
Publications & Information	237	424
Equipment & Techniques	3,597	4,040
Youth Development	152	104
Meetings & Conferences	126	639
Web Services	1,540	1,608
Regional Caving Councils	3,252	3,754
International	0	0
TOTAL EXPENDITURE	<u>92,550</u>	<u>90,682</u>
CHARITABLE DONATIONS		
British Cave Research Association for British Caving Library	10,000	10,000
Ghar Parau Foundation for Expedition Programme	5,000	5,000
<u>SURPLUS FOR THE YEAR</u>	<u>10,805</u>	<u>19,481</u>
TAX	0	0
<u>SURPLUS FOR THE YEAR AFTER TAX</u>	<u>10,805</u>	<u>19,481</u>

BRITISH CAVING ASSOCIATION

BALANCE SHEET AS AT 31 DECEMBER 2016

	2016	2015
	£	£
CURRENT ASSETS		
Debtors and Prepayments	603	192
Balances at Bank and cash in hand	244,826	231,006
	<u>245,429</u>	<u>231,198</u>
LESS: CURRENT LIABILITIES		
Creditors and Accruals payable within one year	30,663	32,237
NET ASSETS	<u>214,766</u>	<u>198,961</u>
REPRESENTED BY RESERVES :		
General Reserve		
Balance brought forward	118,961	114,480
Speleology provision (Note 3)	5,000	0
Surplus for year	<u>10,805</u>	<u>19,481</u>
	134,766	133,961
less transfer to Insurance Reserve	<u>0</u>	<u>15,000</u>
	134,766	118,961
Insurance Reserve	80,000	80,000
TOTAL RESERVES	<u>214,766</u>	<u>198,961</u>

Approved on behalf of the Executive Committee



A Eavis, Chairman

5th May 2017
Date

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

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

The Insurance Reserve is held at a level which allows a minimum of two years premiums

3 Speleology Provision

A provision for the cost of producing the next edition of Speleology was made in 2014. As it has been decided to discontinue the publication the provision of £5,000 has now been credited to reserves.

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 2016 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 examine the accounts and 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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:

5 May 2017

BRITISH CAVING ASSOCIATION

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 DECEMBER 2016

	2016	2015
	£	£
Subscriptions		
<i>Income</i>		
Subscriptions	99,167	105,421
<i>Total</i>	<u>99,167</u>	<u>105,421</u>
<i>Expenditure</i>		
Insurance Premium	38,751	37,182
Employment Expenses	9,033	9,281
General Expenses	3,914	3,297
Refunds, Adj, Unpaid	46	309
BCRA Subscriptions	5,041	5,585
<i>Total</i>	<u>56,785</u>	<u>55,654</u>
<i>Surplus / (Deficit)</i>	<u>42,382</u>	<u>49,767</u>
Association		
<i>Income</i>		
Interest received	2,686	2,604
Broker Commission	0	452
Donations, Sundry	56	13
<i>Total</i>	<u>2,742</u>	<u>3,069</u>
<i>Expenditure</i>		
Secretarial & Financial	945	78
Advertising (Descent)	1,986	0
Travel	2,558	2,033
Subscriptions	742	667
Insurance	546	477
Donations	400	0
Webex & Sundries	659	54
<i>Total</i>	<u>7,836</u>	<u>3,309</u>
<i>Surplus / (Deficit)</i>	<u>(5,094)</u>	<u>(240)</u>
Conservation & Access		
<i>Income</i>		
<i>Total</i>	<u>0</u>	<u>0</u>
<i>Expenditure</i>		
Publications	1,462	0
Travel	25	0
CRoW	558	120
<i>Total</i>	<u>2,045</u>	<u>120</u>
<i>Surplus / (Deficit)</i>	<u>(2,045)</u>	<u>(120)</u>

Training Services**Income**

LCMLA / CIC Schemes	15,136	15,341
Publications	58	120
<i>Total</i>	<u>15,194</u>	<u>15,461</u>

Expenditure

Employment Expenses	8,189	8,524
General Expenses	1,896	3,441
Travel	1,148	1,700
LCMLA/CIC Training	5,147	6,903
Refunds, Adj, Unpaid	100	51
Publications	0	6
<i>Total</i>	<u>16,480</u>	<u>20,625</u>

<i>Surplus / (Deficit)</i>	<u>(1,286)</u>	<u>(5,164)</u>
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Caver Training**Income**

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

Recreational Caver Training	500	405
Voluntary Sector Support	0	0
<i>Total</i>	<u>500</u>	<u>405</u>

<i>Surplus / (Deficit)</i>	<u>(500)</u>	<u>(405)</u>
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Publications & Information**Income**

Publication Sales	0	0
Advertising	0	0
<i>Total</i>	<u>0</u>	<u>0</u>

Expenditure

Free Leaflets	152	0
Handbook	0	0
Newsletter	0	424
Publications	85	0
<i>Total</i>	<u>237</u>	<u>424</u>

<i>Surplus / (Deficit)</i>	<u>(237)</u>	<u>(424)</u>
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Equipment & Techniques**Income**Total 00**Expenditure**

Secretarial 0

0

Travel 0

564

Anchor programme 2,152

3,476

Rope-Test programme 1,445

0

Total 3,5974,040Surplus / (Deficit) (3,597)(4,040)**Youth Development****Income**Total 00**Expenditure**

Youth Development 152

104

Total 152104Surplus / (Deficit) (152)(104)**Meetings & Conferences****Income**

AGM Weekend 0

0

Total 00**Expenditure**

AGM Weekend 0

210

Artificial Cave 126

10

Cliff Hanger 0

419

Total 126639Surplus / (Deficit) (126)(639)**Web Services****Income**

Web Services 1,252

1,212

Total 1,2521,212**Expenditure**

Web Services 1,540

1,608

Total 1,5401,608Surplus / (Deficit) (288)(396)

Regional Caving Council Expenditure**Income**Total 00**Expenditure**

CCC claims 656

277

CNCC claims 311

973

CSCC claims 1,796

1,224

DCA claims 308

1,092

DCUC claims 181

188

Total 3,2523,754Surplus / (Deficit) (3,252)(3,754)**British Caving Library****Income**Total 00**Expenditure**

Grant 10,000

10,000

Total 10,00010,000Surplus / (Deficit) (10,000)(10,000)**Expedition Programme****Income**Total 00**Expenditure**

Grants to Expeditions 5,000

5,000

Total 5,0005,000Surplus / (Deficit) (5,000)(5,000)**International****Income**Total 00**Expenditure**

Grants to Reps. 0

0

Total 00Surplus / (Deficit) 00

Total Income

118,355125,163

Total Expenditure

107,550105,682

Surplus/(Deficit) for the year

10,80519,481

Tax Current Year

0000

Total Surplus / (Deficit) less Tax

10,80519,481