

**BRITISH**

**CAVING**

**ASSOCIATION**

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Financial Statements for the Year

Ended 31 December 2019

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## 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 2019 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 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:

- (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.

Independent  
examiner's statement

Name: **Alasdair Gott**  
Address: **62 Brackenwood Mews, Wilmslow, SK9 2QQ**  
Dated: **February 2020**

**BRITISH CAVING ASSOCIATION**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Subscriptions	100,886	97,681
Association	3,284	2,219
Training Services	22,471	22,918
Publications & Information	0	0
Meetings & Conferences	0	0
Web Services	732	1,389
<b>TOTAL INCOME</b>	<b><u>127,373</u></b>	<b><u>124,207</u></b>
<b>EXPENDITURE</b>		
Subscription	54,995	45,097
Association	8,933	10,314
Conservation & Access	0	1,868
Training Services	22,318	22,101
Caver Training	827	2,652
Publications & Information	247	0
Equipment & Techniques	0	1,453
Youth Development	1,650	1,542
Radon Expenditure	3,967	0
Web Services	2,776	2,062
Regional Caving Councils	5,582	2,682
International	400	339
<b>TOTAL EXPENDITURE</b>	<b><u>101,695</u></b>	<b><u>90,110</u></b>

**CHARITABLE DONATIONS**

British Cave Research Association for British Caving Library	12,000	10,000
Ghar Parau Foundation for Expedition Programme	6,000	5,000
<b><u>SURPLUS FOR THE YEAR</u></b>	<b><u>7,678</u></b>	<b><u>19,097</u></b>
<b>TAX</b>	<b>0</b>	<b>0</b>
<b><u>SURPLUS FOR THE YEAR AFTER TAX</u></b>	<b><u>7,678</u></b>	<b><u>19,097</u></b>

**BRITISH CAVING ASSOCIATION****BALANCE SHEET AS AT 31 DECEMBER 2019**

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	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>		
Debtors and Prepayments	388	6,942
Balances at Bank and cash in hand	298,477	281,905
	<u>298,865</u>	<u>288,847</u>
<b>LESS: CURRENT LIABILITIES</b>		
Creditors and Accruals payable within one year	36,851	34,511
	<u>262,014</u>	<u>254,336</u>
<b>NET ASSETS</b>		
	<u><u>262,014</u></u>	<u><u>254,336</u></u>
 <b>REPRESENTED BY RESERVES :</b>		
General Reserve		
Balance brought forward	174,336	155,239
Surplus for year	7,678	19,097
	<u>182,014</u>	<u>174,336</u>
less transfer to Insurance Reserve	0	0
	<u>182,014</u>	<u>174,336</u>
 Insurance Reserve	80,000	80,000
	<u>262,014</u>	<u>254,336</u>
<b>TOTAL RESERVES</b>		
	<u><u>262,014</u></u>	<u><u>254,336</u></u>

Approved on behalf of the Executive Committee

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L Williams, Chairman

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Date

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019**

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**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.