

## British Caving Association

### Finance WG (ex Committee)

Notes from meeting 1 May 2025, 7pm – 7:45pm ( Google meet)

#### **1. Attendance and apologies**

|               |                      |     |
|---------------|----------------------|-----|
| Chris Bolton  | BCA Treasurer        | CJB |
| Kath Davies   | CNCC Treasurer       | KD  |
| Mike Higgins  | DCA Acting Treasurer | MH  |
| Tom Harrison  | CSCC Treasurer       | TH  |
| Mary Rogers   | CW/OC treasurer      | MR  |
| Geoff Dommett | DCUC Treasurer       | GD  |

CJB introduced KD as the recently elected CNCC Treasurer.

#### **2. Notes of meeting held on 27 November 2024**

There was consensus that the notes reflected the discussion and there were no matters arising.

#### **3. Review of Regional Claims received to date**

Regional claims were discussed as follows:

##### **DCA**

MH explained that two contributions from other organisations to C&A expenses in 2023 had been missed at the time he picked up the role from the elected Treasurer, who was unwell. As a result the 2023 claim was higher than it should have been and this has been corrected in the 2024 claim.

MH explained that the claim for 'Container' referred to the rental of land to site the freight container storing DCA's C&A materials and equipment. It was unfortunate that the original free site was no longer available but it was agreed that it was a legitimate expense.

MH noted that the claim was high because a batch of bolts had been bought and would last several years. CJB agreed that this was acceptable but noted that more sophisticated accounting methods might be used to spread the cost of future purchases.

The DCA claim was approved at £3831.12

##### **CNCC**

The rules for reimbursement of meeting expenses by BCA only allow for expenses of Officers, so CNCC had not claimed for mileage paid to a committee member (club representative) to attend a meeting. After discussion it was agreed that this was correct, and clarified that expenses could be reimbursed for any Officers, whether elected or appointed, if the Regional

Council had agreed to pay them, but not for club representatives. Most officers don't claim expenses and that people should only claim if they need to.

The CNCC claim was approved at £6572.00

#### **DCUC**

GD clarified that the £50 access fee is to the landowner. It was agreed that £50 per year is within the definition of a peppercorn rent and is allowable.

The DCUC claim was approved at £335.66

#### **CW/OC**

As a result of an email glitch, MR didn't receive the original notice of the meeting but sent the CW/OC claim direct to the committee members. She pointed out that the payment to FODDCAG towards the expenses for land purchase was not claimed for as BCA had already made a direct payment for this.

The CW/OC claim was approved at £1411.55

#### **CSCC**

TH noted that the CSCC claim was not yet audited but asked whether it could be approved provisionally since the amounts are small. This was agreed.

He has so far been unable to find out the details or amount of the claim for years before 2023, for which an accrual was made in the 2024 BCA accounts, and it's likely that this claim will not be made. CJB noted that further accruals would not be feasible so that if the claim is not made this year it would need to be justified as a budget item.

The CSCC claim was approved subject to the amount of £187.81 being confirmed by audit.

#### **4. 'BCA Funding of Regional Councils' document**

The meeting agreed that the Appendix listing allowable items needs updating in the following areas:

- clarify the definition of 'officers' for reimbursement of meeting expenses. Effectively, an officer is somebody working on behalf of the RC, and not somebody representing cavers at a meeting. This only relates to meetings – there's no problem paying expenses to volunteers doing C&A work, if they wish to claim.
- update section 3c and 6a regarding grants available through other BCA Workings Groups, as those groups (P&I and Training) are not giving grants or no longer exist in the form referred to, so the activities are being funded through this committee.
- the reference to £750 in 2a of the Appendix should be updated to match 7.8 in the main section.

CJB will raise this with BCA Council who own this document.

## **5. BCA annual accounts for 2024**

There was no comment on the BCA accounts, except that the spreadsheet is large and complex.

CJB suggested that RCs consider moving to an accruals basis for annual accounts, ie, including all income and expenditure in the accounts for the year the activity took place. For most RCs this would just mean including the provisional grant claim for that year in the accounts, as a debt at year end. This would have the advantage that the surplus or deficit in the accounts would reflect the actual financial position of the RC, rather than showing a 'loss' when the expenditure was bigger than the previous year's claim or a 'profit' when it was smaller.

For RCs like CNCC which take advance payment for training courses and also make advance bookings of training venues, it would have the additional benefit of claiming BCA grant in the correct year, which would also help make the BCA accounts more representative.

## **6. Role of Finance Committee**

It was agreed that, for consistency with other BCA committees, this would now be known as the Finance Working Group. There was no enthusiasm for expanding its scope beyond approving RC claims, such as having an input on BCA membership fees or budgets.

## **7. Business Risk Assessment**

CJB explained the background to the assessment, principally the need to review BCA reserves and invited members to participate in its development. TH asked to have sight of the draft and may or may not be able to contribute.

## **8. AOB**

None

**Chris Bolton**  
**BCA Treasurer**