

BRITISH CAVING ASSOCIATION

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
Budget 2020

	2017 Actual £	2019 Budget £
Subscriptions		
<i>Income</i>		
Subscriptions	102,260	102,000
<i>Total</i>	<u>102,260</u>	<u>102,000</u>
<i>Expenditure</i>		
Insurance Premium	38,722	40,000
Employment Expenses	9,494	10,500
General Expenses	3,651	5,000
Travel	0	8,400
<i>Total</i>	<u>51,867</u>	<u>63,900</u>
<i>Surplus / (Deficit)</i>	<u>50,393</u>	<u>38,100</u>
Association		
<i>Income</i>		
Interest received	2,665	2,700
Broker Commission	0	0
Donations, Sundry	120	0
<i>Total</i>	<u>2,785</u>	<u>2,700</u>
<i>Expenditure</i>		
Secretarial & Financial	1,127	3,000
Advertising	3,024	3,000
Travel & Meetings	2,575	2,600
Subscriptions	1,050	1,000
Insurance	495	600
Constitutional Ballot	1,511	0
Donations	0	1,500
Webex & Sundries	1,817	1,800
<i>Total</i>	<u>11,599</u>	<u>13,500</u>
<i>Surplus / (Deficit)</i>	<u>(8,814)</u>	<u>(10,800)</u>
Conservation & Access		
<i>Income</i>		
<i>Total</i>	<u>0</u>	<u>0</u>
<i>Expenditure</i>		
Publications	0	500
Legal opinion	0	250
CRoW	221	500
<i>Total</i>	<u>221</u>	<u>1,250</u>
<i>Surplus / (Deficit)</i>	<u>(221)</u>	<u>(1,250)</u>

Training Services**Income**

Registration Fees	9,460	21,500
Revalidation Courses	9,593	0
Trainer/Assessor Fees	2,755	0
<i>Total</i>	<u>21,808</u>	<u>21,500</u>

Expenditure

Employment Expenses	7,574	21,500
General Expenses	3,160	0
Travel	1,804	0
LCMLA/CIC Courses	7,131	0
<i>Total</i>	<u>19,669</u>	<u>21,500</u>

Surplus / (Deficit) 2,139 0

Caver Training**Income**

Total 0 0

Expenditure

Recreational Caver Training	1,125	4,000
Voluntary Sector Support	65	100
<i>Total</i>	<u>1,190</u>	<u>4,100</u>

Surplus / (Deficit) (1,190) (4,100)

Publications & Information**Income**

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

Expenditure

Free Leaflets	0	10,000
Newsletter	0	0
Publications	0	0
<i>Total</i>	<u>0</u>	<u>10,000</u>

Surplus / (Deficit) 0 (10,000)

Equipment & Techniques		
Income	<i>Total</i>	<u>0</u>
		<u>0</u>
Expenditure		
Travel	0	0
Anchor programme	2,944	3,000
Rope-Test programme	38	250
	<i>Total</i>	<u>3,250</u>
		<u>3,250</u>
<i>Surplus / (Deficit)</i>	<u>(2,982)</u>	<u>(3,250)</u>
Constitution Working Group		
Expenditure		
Travel	0	1,200
	<i>Surplus / (Deficit)</i>	<u>(1,200)</u>
		<u>(1,200)</u>
Youth Development		
Income	<i>Total</i>	<u>0</u>
		<u>0</u>
Expenditure		
<i>Kit loan scheme</i>		3,180
<i>Under 18s campaign</i>		200
<i>venue hire</i>		500
<i>outreach scheme</i>		500
Youth Development	120	1,020
	<i>Total</i>	<u>5,400</u>
		<u>5,400</u>
<i>Surplus / (Deficit)</i>	<u>(120)</u>	<u>(5,400)</u>
Meetings & Conferences		
Income		
AGM Weekend	2,350	0
	<i>Total</i>	<u>0</u>
		<u>0</u>
Expenditure		
AGM Weekend	2,464	650
Artificial Cave	60	0
	<i>Total</i>	<u>650</u>
		<u>650</u>
<i>Surplus / (Deficit)</i>	<u>(174)</u>	<u>(650)</u>
Web Services		
Income		
Web Services	1,553	1,250
	<i>Total</i>	<u>1,250</u>
		<u>1,250</u>
Expenditure		
Web Services	1,724	1,500
	<i>Total</i>	<u>1,500</u>
		<u>1,500</u>
<i>Surplus / (Deficit)</i>	<u>(171)</u>	<u>(250)</u>

Regional Caving Council Expenditure		
Income	<i>Total</i>	<u>0</u>
		<u>0</u>
Expenditure		
CCC claims	235	5,000
CNCC claims	481	0
CSCC claims	1,064	0
DCA claims	1,534	0
DCUC claims	50	0
	<i>Total</i>	<u>3,364</u>
		<u>5,000</u>
	<i>Surplus / (Deficit)</i>	<u>(3,364)</u>
		<u>(5,000)</u>
British Caving Library		
Income	<i>Total</i>	<u>0</u>
		<u>0</u>
Expenditure		
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>
Expedition Programme		
Income	<i>Total</i>	<u>0</u>
		<u>0</u>
Expenditure		
Grants	5,000	6,000
	<i>Total</i>	<u>5,000</u>
		<u>6,000</u>
	<i>Surplus / (Deficit)</i>	<u>(5,000)</u>
		<u>(6,000)</u>
International		
Income	<i>Total</i>	<u>0</u>
		<u>0</u>
Expenditure		
Travel to meetings	216	350
	<i>Total</i>	<u>216</u>
		<u>350</u>
	<i>Surplus / (Deficit)</i>	<u>(216)</u>
		<u>(350)</u>
Safeguarding		
Expenditure		
Travel to meetings/courses	0	600
	<i>Total</i>	<u>0</u>
		<u>600</u>
<i>Total Income</i>	<u>130,756</u>	<u>127,450</u>
<i>Total Expenditure</i>	<u>110,476</u>	<u>148,200</u>
<i>Surplus/(Deficit) for the year</i>	<u>20,280</u>	<u>(20,750)</u>
<i>Tax prior years</i>	<u>(193)</u>	<u>0</u>
	<u>(193)</u>	<u>0</u>
<i>Total Surplus / (Deficit) after Tax</i>	<u>20,473</u>	<u>(20,750)</u>

BRITISH CAVING ASSOCIATION
INCOME AND EXPENDITURE COMPARATIVES - BUDGET 2020

	2016 Actual £	2017 Actual £	2018 Actual £	3 year average £	Adjustment	2020 Budget £	Note
INCOME							
Subscriptions	99,167	102,260	97,681	99,703		99,703	No increase in subscriptions rates for 2020
Bank interest	2,742	2,785	2,219	2,582		2,582	
Training Services	15,194	21,808	22,918	19,973		19,973	
Meetings	0	2,350	-	783		783	
Web Services	1,252	1,553	1,389	1,398		1,398	
TOTAL INCOME	118,355	130,756	124,207	124,439		124,439	
EXPENDITURE							
Subscription	56,785	51,867	45,097	51,250	5000	56,250	2018 actual includes 3 years rebate
Association	7,836	11,599	10,394	9,943		9,943	
Conservation & Access	2,045	221	1,868	1,378	1000	2,378	new appointee
Training Services	16,480	19,669	22,101	19,417		19,417	
Caver Training	500	1,190	2,652	1,447		1,447	
Publications & Information	237		-	79	1000	1,079	new appointee
Equipment & Techniques	3,597	2,982	1,453	2,677		2,677	
Youth Development	152	120	1,542	605		605	
Meetings & Conferences	126	2,524	-	883		883	
Web Services	1,540	1,724	1,982	1,749	2000	3,749	go membership costs

Regional Caving Councils		3,252	3,364	2,682		3,099		3,099								
British Caving Library		10,000	10,000	10,000		10,000		10,000								
Expedition Programme		5,000	5,000	5,000		5,000	2000	7,000							Increase to £7k from £6k 2019	
International		0	216	339		185		185								
Mine Inspection		0						-								
TOTAL EXPENDITURE		107,550	110,476	105,110		107,712	11,000	118,712								
<u>SURPLUS FOR THE YEAR</u>		<u>10,805</u>	<u>20,280</u>	<u>19,097</u>		<u>16,727</u>		5,727							lowest surplus in 14 years	
TAX		0	0	-		-		-								
<u>SURPLUS FOR THE YEAR AFTER TAX</u>		<u>10,805</u>	<u>20,280</u>	<u>19,097</u>		<u>16,727</u>		<u>5,727</u>								
Personal accident insurance option								-								
								20000							Could be nil, £10k, £15k or £20k	
Deficit for the year								-	14,273						first deficit in over 15 years	
Net assets at year end		224,434	235,239	254,336												
History	14 year average	2018	2017	2,016	2015	2014	2,013	#	2011	#	2009	2008	2,007	2006	2005	
Income	117,137	124,207	130,756	118,355	125,163	130,825	126,661	#	114,909	##	121,479	101,272	97,289	108,082	109,168	
expenditure	102,475	105,110	110,476	107,550	105,682	123,228	121,409	#	106,604	##	84,164	87,238	91,023	91,494	101,571	
surplus	14,663	19,097	20,280	10,805	19,481	7,597	5,252	#	8,305	#	37,315	14,034	6,266	16,588	7,597	
net assets at year end		254,336	235,239	224,434	204,953	197,356	192,104	#	176,394	#	113,825	99,791	93,525	76,937	69,340	61,743