

**BRITISH
CAVING
ASSOCIATION**

Financial Statements for the Year
Ended 31 December 2018

**BRITISH CAVING ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2018**

	2018	2017
	£	£
INCOME		
Subscriptions	97,681	102,260
Association	2,219	2,785
Training Services	22,918	21,808
Publications & Information	0	0
Meetings & Conferences	0	2,350
Web Services	1,389	1,553
TOTAL INCOME	<u>124,207</u>	<u>130,756</u>
EXPENDITURE		
Subscription	45,097	51,867
Association	10,394	11,599
Conservation & Access	1,868	221
Training Services	22,101	19,669
Caver Training	2,652	1,190
Publications & Information	0	0
Equipment & Techniques	1,453	2,982
Youth Development	1,542	120
Meetings & Conferences	0	2,524
Web Services	1,982	1,724
Regional Caving Councils	2,682	3,364
International	339	216
TOTAL EXPENDITURE	<u>90,110</u>	<u>95,476</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>19,097</u>	<u>20,280</u>
TAX	0	-193
<u>SURPLUS FOR THE YEAR AFTER TAX</u>	<u>19,097</u>	<u>20,473</u>

BRITISH CAVING ASSOCIATION**BALANCE SHEET AS AT 31 DECEMBER 2018**

	2018	2017
	£	£
CURRENT ASSETS		
Debtors and Prepayments	6,942	3,100
Balances at Bank and cash in hand	281,905	266,758
	<u>288,847</u>	<u>269,858</u>
LESS: CURRENT LIABILITIES		
Creditors and Accruals payable within one year	34,511	34,619
NET ASSETS	<u><u>254,336</u></u>	<u><u>235,239</u></u>
REPRESENTED BY RESERVES :		
General Reserve		
Balance brought forward	155,239	134,766
Surplus for year	19,097	20,473
	<u>174,336</u>	<u>155,239</u>
less transfer to Insurance Reserve	<u>0</u>	<u>0</u>
	174,336	155,239
Insurance Reserve	80,000	80,000
TOTAL RESERVES	<u><u>254,336</u></u>	<u><u>235,239</u></u>

Approved on behalf of the Executive Committee

L Williams, Chairman_____
Date**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018****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 Insurance no claim rebates

We are expecting low claims refunds for 2015 to 2018 to be received in 2019, estimated at £4,662. This is included as a reduction in 2018 insurance charge.

4 Result for the year

There is a surplus for the year of £19,097 compared with a surplus in 2017 of £20,473

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 2018 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.

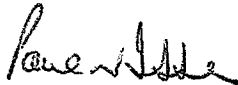
Basis of independent examiner's report

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.

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:

Paul Ibberson

Address:

4 Kilmory Fold, Glossop, Derbyshire SK13 7PH

Dated:

6 May 2019

BRITISH CAVING ASSOCIATION

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 DECEMBER 2018

	2018	2017
	£	£
Subscriptions		
<i>Income</i>		
Subscriptions	97,681	102,260
<i>Total</i>	<u>97,681</u>	<u>102,260</u>
<i>Expenditure</i>		
Insurance Premium	34,557	38,722
Employment Expenses	6,959	9,494
General Expenses	3,515	3,651
Travel	66	0
<i>Total</i>	<u>45,097</u>	<u>51,867</u>
<i>Surplus / (Deficit)</i>	<u>52,584</u>	<u>50,393</u>
Association		
<i>Income</i>		
Interest received	2,219	2,665
Broker Commission	0	0
Donations, Sundry	0	120
<i>Total</i>	<u>2,219</u>	<u>2,785</u>
<i>Expenditure</i>		
Secretarial & Financial	753	1,127
Advertising	3,024	3,024
Travel & Meetings	3,147	2,575
Subscriptions	1,043	1,050
Insurance	505	495
Constitutional Ballot	0	1,511
Donations	1,000	0
Webex & Sundries	842	1,817
<i>Total</i>	<u>10,314</u>	<u>11,599</u>
<i>Surplus / (Deficit)</i>	<u>(8,095)</u>	<u>(8,814)</u>
Conservation & Access		
<i>Income</i>		
<i>Total</i>	<u>0</u>	<u>0</u>
<i>Expenditure</i>		
Publications	170	0
Legal opinion	1,530	0
CRoW	168	221
<i>Total</i>	<u>1,868</u>	<u>221</u>
<i>Surplus / (Deficit)</i>	<u>(1,868)</u>	<u>(221)</u>

Training Services**Income**

Registration Fees	9,295	9,460
Revalidation Courses	10,875	9,593
Trainer/Assessor Fees	2,748	2,755
Total	<u>22,918</u>	<u>21,808</u>

Expenditure

Employment Expenses	9,447	7,574
General Expenses	3,420	3,160
Travel	832	1,804
LCMLA/CIC Courses	8,402	7,131
Total	<u>22,101</u>	<u>19,669</u>

Surplus / (Deficit)	<u>817</u>	<u>2,139</u>
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Caver Training**Income**

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

Recreational Caver Training	2,652	1,125
Voluntary Sector Support	0	65
Total	<u>2,652</u>	<u>1,190</u>

Surplus / (Deficit)	<u>(2,652)</u>	<u>(1,190)</u>
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Publications & Information**Income**

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

Expenditure

Free Leaflets	0	0
Newsletter	0	0
Publications	0	0
Total	<u>0</u>	<u>0</u>

Surplus / (Deficit)	<u>0</u>	<u>0</u>
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Equipment & Techniques**Income**

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

Secretarial	0	0
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Travel	0	0
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Anchor programme	1,453	2,944
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Rope-Test programme	0	38
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Total	<u>1,453</u>	<u>2,982</u>
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Surplus / (Deficit)	<u>(1,453)</u>	<u>(2,982)</u>
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Youth Development**Income**

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

Youth Development	1,542	120
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Total	<u>1,542</u>	<u>120</u>
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Surplus / (Deficit)	<u>(1,542)</u>	<u>(120)</u>
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Meetings & Conferences**Income**

AGM Weekend	0	2,350
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Total	<u>0</u>	<u>2,350</u>
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Expenditure

AGM Weekend	0	2,464
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Artificial Cave	0	60
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Total	<u>0</u>	<u>2,524</u>
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Surplus / (Deficit)	<u>0</u>	<u>(174)</u>
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Web Services**Income**

Web Services	1,389	1,553
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Total	<u>1,389</u>	<u>1,553</u>
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Expenditure

Web Services	2,062	1,724
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Total	<u>2,062</u>	<u>1,724</u>
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Surplus / (Deficit)	<u>(673)</u>	<u>(171)</u>
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Regional Caving Council Expenditure		
Income	Total	
	<u>0</u>	<u>0</u>
Expenditure		
CCC claims	688	235
CNCC claims	500	481
CSCC claims	903	1,064
DCA claims	458	1,534
DCUC claims	133	50
	Total	
	<u>2,682</u>	<u>3,364</u>
	Surplus / (Deficit)	
	<u>(2,682)</u>	<u>(3,364)</u>
British Caving Library		
Income	Total	
	<u>0</u>	<u>0</u>
Expenditure		
Grant	10,000	10,000
	Total	
	<u>10,000</u>	<u>10,000</u>
	Surplus / (Deficit)	
	<u>(10,000)</u>	<u>(10,000)</u>
Expedition Programme		
Income	Total	
	<u>0</u>	<u>0</u>
Expenditure		
Grants	5,000	5,000
	Total	
	<u>5,000</u>	<u>5,000</u>
	Surplus / (Deficit)	
	<u>(5,000)</u>	<u>(5,000)</u>
International		
Income	Total	
	<u>0</u>	<u>0</u>
Expenditure		
Travel to meetings	339	216
	Total	
	<u>339</u>	<u>216</u>
	Surplus / (Deficit)	
	<u>(339)</u>	<u>(216)</u>
Total Income	<u>124,207</u>	<u>130,756</u>
Total Expenditure	<u>105,110</u>	<u>110,476</u>
Surplus/(Deficit) for the year	<u>19,097</u>	<u>20,280</u>
Tax prior years	<u>0</u>	<u>(193)</u>
	<u>0</u>	<u>(193)</u>
Total Surplus / (Deficit) after Tax	<u>19,097</u>	<u>20,473</u>