

**BRITISH
CAVING
ASSOCIATION**

Financial Statements for the Year
Ended 31 December 2015

**BRITISH CAVING ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2015**

	2015	2014
	£	£
INCOME		
Subscriptions	105,421	102,010
Association	3,069	2,915
Conservation & Access	0	0
Training Services	15,461	16,407
Publications & Information	0	64
Equipment & Techniques	0	0
Meetings & Conference	0	2,065
Web Services	1,212	1,159
TOTAL INCOME	<u>125,163</u>	<u>124,620</u>
EXPENDITURE		
Subscription	55,654	57,287
Association	3,309	8,555
Conservation & Access	120	323
Training Services	20,625	20,646
Caver Training	405	1,055
Publications & Information	424	4,833
Equipment & Techniques	4,040	1,890
Youth Development	104	104
Meetings & Conferences	639	4,244
Web Services	1,608	1,131
Regional Caving Councils	3,754	3,323
International	0	430
TOTAL EXPENDITURE	<u>90,682</u>	<u>103,821</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>19,481</u>	<u>5,799</u>
TAX	0	-298
<u>SURPLUS FOR THE YEAR AFTER TAX</u>	<u>19,481</u>	<u>6,097</u>

BRITISH CAVING ASSOCIATION**BALANCE SHEET AS AT 31 DECEMBER 2015**

	2015	2014
	£	£
CURRENT ASSETS		
Debtors and Prepayments	192	1,581
Balances at Bank and cash in hand	231,006	211,872
	<u>231,198</u>	<u>213,453</u>
LESS: CURRENT LIABILITIES		
Creditors and Accruals payable within one year	32,237	33,973
NET ASSETS	<u><u>198,961</u></u>	<u><u>179,480</u></u>
 REPRESENTED BY RESERVES :		
General Reserve		
Balance brought forward	114,480	108,383
Surplus for year	<u>19,481</u>	<u>6,097</u>
	133,961	114,480
less transfer to Insurance Reserve	<u>15,000</u>	<u>0</u>
	118,961	114,480
Insurance Reserve	80,000	65,000
TOTAL RESERVES	<u><u>198,961</u></u>	<u><u>179,480</u></u>

Approved on behalf of the Executive Committee

A Eavis, Chairman

Date

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**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

Resulting from the review of the Sinking Fund referred to in the 2014 accounts it has been decided to redesignate it as Insurance Reserve in order to more accurately reflect its purpose and to increase the balance to a level which allows a minimum of two years' premiums on the policy.

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 2015 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 state whether particular matters have come to my attention.

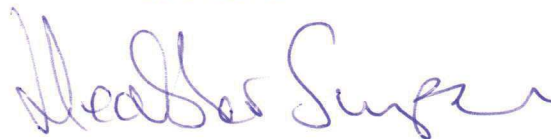
Basis of independent examiner's report

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:

Heather Simpson (FCCA)

Address:

Flat E, The Beeches, Welcombe Road, Stratford-upon-Avon. CV37 6UJ

Dated:

3 May 2016

BRITISH CAVING ASSOCIATION

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 DECEMBER 2015

	2015	2014
	£	£
Subscriptions		
<i>Income</i>		
Subscriptions	105,421	102,010
<i>Total</i>	<u>105,421</u>	<u>102,010</u>
<i>Expenditure</i>		
Insurance Premium	37,182	39,444
Employment Expenses	9,281	8,277
General Expenses	3,297	4,457
Refunds, Adj, Unpaid	309	46
BCRA Subscriptions	5,585	5,063
<i>Total</i>	<u>55,654</u>	<u>57,287</u>
<i>Surplus / (Deficit)</i>	<u>49,767</u>	<u>44,723</u>
Association		
<i>Income</i>		
Interest received	2,604	2,664
Broker Commission	452	87
Donations, Sundry	13	164
<i>Total</i>	<u>3,069</u>	<u>2,915</u>
<i>Expenditure</i>		
Secretarial	17	297
Financial	61	0
Travel	2,033	2,053
Subscriptions	667	669
Insurance	477	477
Ballot	0	5,059
Sundry	54	0
<i>Total</i>	<u>3,309</u>	<u>8,555</u>
<i>Surplus / (Deficit)</i>	<u>(240)</u>	<u>(5,640)</u>
Conservation & Access		
<i>Income</i>		
<i>Total</i>	<u>0</u>	<u>0</u>
<i>Expenditure</i>		
Secretarial	0	120
Travel	0	203
CRoW	120	0
<i>Total</i>	<u>120</u>	<u>323</u>
<i>Surplus / (Deficit)</i>	<u>(120)</u>	<u>(323)</u>

Training Services**Income**

LCMLA / CIC Schemes	15,341	16,302
Publications	120	105
<i>Total</i>	<u>15,461</u>	<u>16,407</u>

Expenditure

Employment Expenses	8,524	8,283
General Expenses	3,441	2,845
Travel	1,700	1,672
LCMLA/CIC Training	6,903	7,692
Refunds, Adj, Unpaid	51	4
Publications	6	150
<i>Total</i>	<u>20,625</u>	<u>20,646</u>

Surplus / (Deficit) (5,164) (4,239)

Caver Training**Income**

<i>Total</i>	<u>0</u>	<u>0</u>
--------------	----------	----------

Expenditure

Recreational Caver Training	405	920
Voluntary Sector Support	0	135
<i>Total</i>	<u>405</u>	<u>1,055</u>

Surplus / (Deficit) (405) (1,055)

Publications & Information**Income**

Publication Sales	0	44
Advertising	0	20
<i>Total</i>	<u>0</u>	<u>64</u>

Expenditure

Free Leaflets	0	458
Handbook	0	0
Newsletter	424	0
Journal	0	4,375
<i>Total</i>	<u>424</u>	<u>4,833</u>

Surplus / (Deficit) (424) (4,769)

Equipment & Techniques		
Income	<i>Total</i>	
	<u>0</u>	<u>0</u>
Expenditure		
Secretarial	0	0
Travel	564	258
Anchor programme	3,476	1,572
Rope-Test programme	0	60
	<i>Total</i>	
	<u>4,040</u>	<u>1,890</u>
	<i>Surplus / (Deficit)</i>	
	<u>(4,040)</u>	<u>(1,890)</u>
Youth Development		
Income	<i>Total</i>	
	<u>0</u>	<u>0</u>
Expenditure		
Youth Development	104	104
	<i>Total</i>	
	<u>104</u>	<u>104</u>
	<i>Surplus / (Deficit)</i>	
	<u>(104)</u>	<u>(104)</u>
Meetings & Conferences		
Income		
AGM Weekend	0	2,065
	<i>Total</i>	
	<u>0</u>	<u>2,065</u>
Expenditure		
AGM Weekend	210	3,658
Artificial Cave	10	394
Cliff Hanger	419	192
	<i>Total</i>	
	<u>639</u>	<u>4,244</u>
	<i>Surplus / (Deficit)</i>	
	<u>(639)</u>	<u>(2,179)</u>
Web Services		
Income		
Web Services	1,212	1,159
	<i>Total</i>	
	<u>1,212</u>	<u>1,159</u>
Expenditure		
Web Services	1,608	1,131
	<i>Total</i>	
	<u>1,608</u>	<u>1,131</u>
	<i>Surplus / (Deficit)</i>	
	<u>(396)</u>	<u>28</u>

Regional Caving Council Expenditure			
Income	<i>Total</i>	<u>0</u>	<u>0</u>
Expenditure			
CCC claims		277	348
CNCC claims		973	390
CSCC claims		1,224	1,443
DCA claims		1,092	858
DCUC claims		188	284
	<i>Total</i>	<u>3,754</u>	<u>3,323</u>
	<i>Surplus / (Deficit)</i>	<u>(3,754)</u>	<u>(3,323)</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 to Expeditions		5,000	5,000
	<i>Total</i>	<u>5,000</u>	<u>5,000</u>
	<i>Surplus / (Deficit)</i>	<u>(5,000)</u>	<u>(5,000)</u>
International			
Income	<i>Total</i>	<u>0</u>	<u>0</u>
Expenditure			
Grants to Reps.		0	430
	<i>Total</i>	<u>0</u>	<u>430</u>
	<i>Surplus / (Deficit)</i>	<u>0</u>	<u>(430)</u>
<i>Total Income</i>		<u>125,163</u>	<u>124,620</u>
<i>Total Expenditure</i>		<u>105,682</u>	<u>118,821</u>
<i>Surplus/(Deficit) for the year</i>		<u>19,481</u>	<u>5,799</u>
Tax	<i>Current Year</i>	<u>0</u>	<u>(298)</u>
		<u>0</u>	<u>(298)</u>
<i>Total Surplus / (Deficit) less Tax</i>		<u>19,481</u>	<u>6,097</u>