

National Federation of Plus Areas 2009 Audit Report

The total interest of Member Areas has decreased by £1942 in 2009. This is due to two exceptional events, without which we would have made a surplus:

1) £1,000 of the £1,500 deposit in Brean has been written off due to the event making losses in 2008 and 2009.

2) A VAT refund of £1161.33 was received in 2007 (but related to 2005). At the time the NEC decided to put it into reserves pending a decision on what to do with the money.

Mark has decided that a more prudent approach is needed and has now chosen to show the refund as a liability. Once 6 years have passed the refund can then revert to being part of the reserves.

The opening balances on Sage were extracted from the 2006 accounts (part ledgers from the office and part spreadsheet). Some items weren't carried over to Sage but I then picked them up when auditing that year's accounts.

Mark and I are planning to meet up this year to make some amendments to his Sage accounts. The accounts in 2006 were part ledgers from the office and part spreadsheet and there are a few items which weren't then carried over to Sage. We are using my balances (based on the original paper accounts) but need to adjust them on Sage.

Between us we have managed a quick turn around on the accounts and are now able to present the 2009 accounts to the 2010 AGM. This would not have been possible without all Mark's hard work during the year.

Katie Hawkins
Auditor

14th February 2010

National Federation of Plus Areas

Balance Sheet for the Year Ending 31st December 2009

2008	General Fund	Note	2009
£	£		£
2531	General Provision (formerly General Reserve)	1	2720
20977	Reserve	2	20977
1161	VAT Provision	3	0
1231	Training Reserve	4	1231
970	General Provision (formerly NEC Development Reserve)	5	0
26870	Total interest of Member Areas		24928
Represented by:-			
Fixed Assets			
Current Assets			
105	Debtors & prepayments	6	1354
1500	Brean deposit	7	500
1965	SADY loan		1965
23510	Bank & cash in hand		22521
27079			26340
Less Current Liabilities			
209	Creditors & accruals	8	250
	VAT reserve now considered as liability	9	1161
	Corporation tax		
209			1411
26870	Net Current Assets		24928

National Federation of Plus Areas

Income and Expenditure Account for the Year Ending 31st December 2009

2008	Income	Note	2009
£	£		£
460	Bank and other interest		11
3000	Levies from Areas		2850
26	Miscellaneous income		
170	Training (Focus)		
3656	Total income		2861
	Expenditure		
272	General Purpose Committee	10	808
	External publicity		
1355	Training	11	
	Development		
	Publications		
148	Profit/Loss on events (net)	12	
1775			808
195	Support expenses	13	287
353	NEC expenses	14	342
	AGM planning		498
	Insurance		656
	General expenses	15	66
	Charity donation	16	209
548			2058
2323	Total expenditure		2866
1333	Surplus of income over expenditure		-4

Notes	2008	2009
	£	£
Note 1	General Provision	
	846 Balance brought forward	2531
	1685 Cash Profit/(Loss) for the year	-4
	Net book loss	-777
	Transferred from reserve no.5	970
	2531	2720
Note 2	Reserve	
	20977 Balance brought forward	20977
	20977	20977
Note 3	VAT Provision	
	1161 Balance brought forward	1161
	Transferred to liability	1161
	1161	0
Note 4	Training Provision	
	Charles Padgham Fund	
	2417 Balance brought forward	1231
	1185 Expenditure in year	0
	1231	1231
Note 5	General Provision	
	970 Balance brought forward	970
	Set aside in year	0
	Transferred to reserve no.1	970
	970	0
Note 6	Debtors & prepayments	
	Debtors: Money owed to National	150
	Prepayments: Expenditure made relating to next year insurance	656
	105 website	153
	AGM 2010	395
	105	1354

Note 7	Brean deposit		
	Balance brought forward		1500
	Written off due to losses in 2008 & 2009		1000
			500
Note 8	Creditors & accruals		
	209 Creditors: Money owed by National		250
	Accruals: Goods and services received but not yet paid for		
	209		250
Note 9	VAT liability		
	Transferred from reserves		1161
			1161
Note 10	General Purpose Committee		
	National Chairman	}	
	272 Honorary General Secretary	}	808
	National Finance Officer	}	
	NEC expenses	}	
	272		808
Note 11	Training		
	Training expenses		
	173 Pre-Focus travel		
	49 Focus travel & stationery		
	195 Hotel suite		
	728 Lunch & refreshments		
	210 Accommodation for trainers		
	1355		
Note 12	(Profit)/Loss on events		
	148 Annual General Meeting		
	148		

Note 13	Support expenses	
	23 Stationery	17
	7 Postage	7
	5 Photocopying	
	3 Sundries	
	Printing	25
	157 Website	237
	195	287
Note 14	NEC expenses	
	353 Meeting rooms	342
	353	342
Note 15	General expenses	
	Depreciation	66
		66
Note 16	Charitable donation	
	Proceeds of dinner dance at AGM 2008 paid to Christies in memory of David Orsler	209
		209