

National Federation of Plus Areas 2013 Audit Report

At the end of January I received draft accounts, expense claims, bank statements, cheque book and paying in book from James.

I've asked James for clarification on a few points and have received answers promptly. Following this dialogue I have produced the following accounts.

I'm pleased to see that the majority of the outstanding issues from the 2012 audit have been resolved.

All Areas were up to date with levy payments at the end of 2013 and previous debts have been paid. However the money owed by a former member for the National holiday in 2011 is still to be recovered.

The total interest of Member Areas has decreased by £450 in 2013.

The significant items of expenditure during the year are insurance £662, websites £320, £108 training and NEC & GPC expenses represents the remainder of the expenditure.

Brean 2014 has been loaned £600 with the promise of up to an additional £4,400. If the event breaks even then this expenditure will be recovered. The previous share based funding for Brean has been returned to the investing Areas.

Katie Hawkins
Independent Examiner
4th February 2014

National Federation of Plus Areas

Income and Expenditure Account for the Year Ending 31st
December 2013

2012		Note	2013
£	£		£
	Income		
185	Bank and other interest		100
1650	Levies - payments received from Areas		
	re 2011	8	600
	re 2012	8	1020
	contra re 2012 NAGM training event	8	180
	re 2013	8	2700
952	National holiday	5	
40	NAGM 2010 activities workshop		
1377	Anglesey Weekend deposit		
	Closure of Brean account		2190
	4203 Total income		6790
	Expenditure		
1801	General Purpose Committee	9	1806
0	National holiday	5	
	Profit/Loss on events (net)		
254	Training	10	108
	External publicity		
	Development		
	Publications		
1377	Anglesey Weekend deposit		
	Brean shares refunded to Areas		2190
	Brean 2014 deposit		600
	3432		
200	Support expenses	11	982
413	NEC expenses	12	1671
	contra re 2012 NAGM training event	8	180
	613		
	4045 Total expenditure		7536
	158 Surplus of income over expenditure		-747

National Federation of Plus Areas

Balance Sheet for the Year Ending 31st December 2013

2012		Note	2013
£	£		£ £
	General Fund		
0	General Provision	1	
20418	Reserve	2	20075
1231	Training Provision	3	1124
	21649 Total interest of Member Areas		21199
	Represented by:-		
	Fixed Assets		
	Current Assets		
1346	Debtors & prepayments	4	1152
0	National holiday	5	
232	SADY loan	6	232
20761	Bank & cash in hand		20015
	22339		21399
	Less Current Liabilities		
690	Creditors & accruals	7	200
	Corporation tax		
	690		200
	21649 Net Current Assets		21199

	2012		2013
	£		£
Note 1		General Provision	
	147	Balance brought forward	
	-1867	Profit/(Loss) for the year	
	1720	Transferred from Reserve to cover loss	
	0		
Note 2		Reserve	
	22138	Balance brought forward	20418
	-1720	Transferred to general provision	
		Profit/(Loss) for the year	-343
	20418		20075
Note 3		Training Provision	
		Charles Padgham Fund	
	1231	Balance brought forward	1231
		Expenditure in year	-108
	1231		1124
Note 4		Debtors & prepayments	
		Debtors: Money owed to National	
		Northern Area	
		Area levy 2012	
	600	ASEA	0
	600	Midland Area	0
		National Holiday 2011	
	146	Joe O'Sullivan	146
		Prepayments: Expenditure made relating to next year	
		Insurance	
		Website	
		NAGM 2014	552
		Brean 2014	600
	1346		1152

Note 5	National holiday		
	1120 Expenditure re 4 replacement flights		
	Refund for 1 flight		
	-952 Refunds from 2 members and ATOL		
	-22 ATOL collection fee written off		
	-146 Transferred to Debtors		
	0		
Note 6	SADY loan		
	732 Balance brought forward		232
	-500 Written off due to loss on Anglesey Weekend in 2011		
	232		232
Note 7	Creditors & accruals		
	Creditors: Money owed by National		
	250 Area levies January		200
	Accruals: Goods and services received but not yet paid for		
	180 Midland Area re training at NAGM 2012		
	138 NEC meeting room November 2012		
	Travel expenses		
	3 Francis Wallington (claim underpaid)		
	119 James Oliver		
	690		200
Note 8	Area levies received		
	re 2011		600
	Northern £600		
	re 2012		1200
	ASEA £600		
	Midland £420		
	Midland (contra re 2012 NAGM training event) £180		
	re 2013		2700
	ASEA £600		
	Midland £750		
	NTAC £750		
	Southern £600		
			4500

Note 9	General Purpose Committee		
	National Chairman	}	
	Honorary General Secretary	}	
1801	National Finance Officer	}	1806
	Vice-Presidents	}	
	NEC expenses	}	
Note 10	Training		
254	Health & safety course		
	Digital Media training		108
254			108
Note 11	Support expenses		
	Insurance		662
200	Website		320
200			982
Note 12	NEC expenses		
413	Meeting rooms		1671