

National Federation of Plus Areas 2016 Audit Report

This was a tricky audit given the change in National Finance Officer and what seems to have been a less than perfect handover.

In particular there are some issues I have been unable to get to the bottom of. The balance of the SADY bank account, and what National's stake is in that money, I have not been able to confirm. For the purpose of this audit I have therefore assumed that the position is the same as last year.

Another complicating factor is that the National AGM was run through the National bank account so there was no identified cost for National Officers' attendance. The event made a £215 loss but National had a cost avoided, which in 2015 was £630.

Clarification is needed regarding who are signatories to the SADY and Spring holiday bank accounts.

One matter of concern is the fact that there was no National levy paid in 2016 by East Anglia Area and Southern Area.

I received the figures needed for this audit rather later than in previous years, no doubt due in part to having a new NFO who was reliant on others providing some of the necessary information.

The total interest of Member Areas has increased by £785.12 to £21,105.78 in 2016.

This can be primarily attributed to significantly lower levels of expenditure than in previous years.

Katie Hawkins
Independent Examiner
16th February 2017

National Federation of Plus Areas

Income and Expenditure Account for the Year Ending 31st December 2016

2015			Note	2016	
£	£			£	£
		Income			
6		Bank and other interest		6	
1930		Levies - payments received from Areas	7	1425	
		NAGM 2016 income		5365	
	1936	Total income			6796
		Expenditure			
235		General Purpose Committee	8		
188		Training	9		
		External publicity			
		Development			
		Publications			
1764		Support expenses	10	6	
74		NEC expenses	11		
		Levy refund	7	38	
630		NAGM 2015			
1000		NAGM 2016 deposit	3		
		NAGM 2016 costs		4419	
		NAGM 2017 deposit	3	1000	
		Spring holiday 2017 payment	5	1252	
		Samaritans donation		161	
	3891	Total expenditure			6876
	-1955	Surplus of income over expenditure			-80

National Federation of Plus Areas

Balance Sheet for the Year Ending 31st December 2016

2015		Note	2016
£	£		£
	General Fund		
19611	Reserve	1	20396
710	Training Provision	2	710
20321	Total interest of Member Areas		21106
	Represented by:-		
	Fixed Assets		
	Current Assets		
1632	Debtors & prepayments	3	1485
232	SADY loan	4	232
4626	Spring holiday loan	5	5878
13994	Bank & cash in hand		13914
	20484		21509
	Less Current Liabilities		
163	Creditors & accruals	6	403
	163		403
20321	Net Current Assets		21106

	2015		2016
	£		£
Note 1		Reserve	
	19985	Balance brought forward	19611
	-374	Profit/(Loss) for the year	785
	19611		20396
Note 2		Training Provision	
		Charles Padgham Fund	
	710	Balance brought forward	710
		Expenditure in year	
	710		710
Note 3		Debtors & prepayments	
		Debtors: Money owed to National	
		National Holiday 2011	
	0	Joe O'Sullivan	
		Area levy	
	30	North Thames & Chilterns Area	
		East Anglia Area	385
		Southern Area	100
		Prepayments: Expenditure made	
		relating to next year	
	602	Insurance	
		Website	
	1000	NAGM 2016 deposit	
		NAGM 2017 deposit	1000
	1632		1485
Note 4		SADY loan	
	232	Balance brought forward	232
	232		232

Note 5	Spring holiday loan	
4625	Loan amount	4626
1	Miscellaneous receipt	
	Payment for 2017	1252
4626		5878
Note 6	Creditors & accruals	
	Creditors: Money owed by National	
163	Area levies January	153
	Accruals: Goods and services	
	received	
	but not yet paid for	
	Website	250
163		403
Note 7	Area levies received	
2550	re 2014	
	ASEA £600	
	Midland £750	
	NTAC £600	
	Southern £600	
1930	re 2015	
	ASEA £445	
	Midland £750	
	NTAC £535	
	Southern £200	
	re 2015	35
	NTAC £35	
	re 2016	1353
	Midland £712.50	
	NTAC £640	
1930		1388
Note 8	General Purpose Committee	
	National Chairman	
	Honorary General Secretary	
235	National Finance Officer	
	Vice-Presidents	
	GPC expenses	
235		

Note 9	Training		
	Publicity & marketing training		
188	Open Space		
188			
Note 10	Support expenses		
	Insurance		
662	2015		
602	2016		
	Website		
252	2014		
248	2015		
	Stationery	6	
1764		6	
Note 11	NEC expenses		
	Meetings		
74			
74			