

Independent Examiners Report re 2017 and 2018

I was unable to present an audit report to the NAGM in February 2018 as I hadn't received the 2017 accounts.

In March 2018 Nick told me that he had now sorted out access to the bank accounts and would send me the accounts the following week.

Nothing happened until 26th January 2019 when out of the blue I received bank statements for 2017 and 2018 (current and reserve) but no prepared accounts.

This meant that I had to create accounts myself. In order to have figures to work with I first had to input all the information from these bank statements onto a spreadsheet.

I then later received statements for the NAGM and Spring Holiday bank account, although only up until May 2018 for the Holiday account.

As I had no cheque book or paying in book to work with it was unclear what some of the amounts related to so I asked Nick about them. Not all my queries were answered so you will see on 2017's accounts I have had to make assumptions in places.

This is obviously not very satisfactory but it was the only way that I could produce accounts given that Nick has not provided any analysis for 2017 and 2018.

Area levies were not paid in 2016 by Anglia & South East Area and Southern Area. The amounts due (according to Nick Grant's balance sheet 2016) were £385 and £100 respectively.

It appears from the information I have, that both Areas have not paid their levies for 2017 or 2018 either. In the absence of any other information, I have used the same debtor figures of £385 and £100 for my balance sheets for 2017 & 2018 as well.

As the method for calculating the levy due has changed each year the respective Areas may have a slightly different view on the amount due by them. However the outstanding area levies need to be calculated by these Areas and paid to National as a matter of urgency.

Using separate bank accounts for NAGM and Spring Holiday is a good idea but to gain the clarity around event finances there needs to be strict control over where money is paid into or out of.

£1000 deposit was paid for NAGM 2019 from the main bank account at a time when the NAGM bank account had a balance of £2955. Also some payments for bookings for both NAGM and Spring Holiday have gone into the main bank account but have never been transferred to the event bank accounts.

The question of access to and signatories for bank accounts and statements needs to be resolved. The bank statements for NAGM are posted to Nick. The statements for Spring Holiday were going to James Oliver (up to May 2018 at least).

Event organisers (Ben and Adrian) need access to account information so that they can see whether promised booking payments have actually been received. A cheque for £126 received for NAGM 2018 had bounced but Adrian was unaware of this until very recently when I mentioned it to him.

I have been unable to find out whether anything has been done so far to recover this bad debt.

I'd like to thank Adrian Barnard and Ben Allen for providing their records for NAGM and Spring Holiday, and for all their assistance with these accounts.

Katie Hawkins
Independent Examiner
16th February 2019