

INCOME AND EXPENDITURE ACCOUNT

British Coffee Association

For the year ended 31 December 2023

	ACTUAL TO 31 DECEMBER 2023	BUDGET TO 31 DECEMBER 2023	ACTUAL TO 31 DECEMBER 2022
INCOME			
Original Members Subscription	288,414	302,000	306,339
New Memberships Subscriptions	7,417	8,000	4,917
Golf Day Income	4,824	4,500	4,835
Dinner Dance Income	96,800	97,000	100,543
Educational Seminar Income	15,900	-	-
Arbitration Seminar Income	-	2,000	-
Arbitration Services Income	22,214	6,000	32,419
Interest Income	3,705	-	314
Day Seminars/Workshops Income	-	20,000	2,554
Total INCOME	439,273	439,500	451,920
EXPENDITURE			
Gross salary	186,320	198,600	170,097
BCA Office Rental Costs (Inc Heating, Lighting & Services)	9,220	9,640	9,220
BCA General Office Costs (Inc Fibre,IT Support,Office Equip,Office & Mobile Phones,Photocopier,Stationery & Insurances)	13,166	16,500	10,695
External Meetings (inc those held at the FDF)	2,182	5,000	1,150
Executive Director Travel / Expenses	8,808	6,000	7,025
Secretariat Travel / Expenses	1,796	3,000	1,566
Communications Manager Travel / Expenses	2,635	3,000	554
Bank Charges	1,166	300	793
Bronsens Financial Accountancy Service Fee	8,560	8,500	8,014
FDF Associate Membership Fee	14,253	14,000	13,571
General Expenses*	-	250	-
Trade Subscriptions - ECF	23,985	25,000	22,595
Trade Subscriptions - Other (FCA, 4C,Trade Stats)	1,549	3,000	1,154
NLA & CLA Licences	1,545	3,000	1,464
Media Monitoring	3,274	6,000	7,500
Website Platform Hosting & Servicing	610	2,500	2,543
Promotional Programme (inc Production of Membership Recruitment Material)	2,707	15,000	14,364
Arbitration Seminar Expenditure	292	1,000	-
Golf Day Expenditure	4,777	3,500	4,192
Educational Seminar Expenditure	12,421	17,000	-
Dinner Dance Expenditure	78,468	84,000	89,221
Arbitration Services Expenditure	16,106	5,500	24,464
Independent Auditors Fee	2,660	2,400	1,950
Networking / Industry Events	65	3,000	-
Stripe Fees	92	-	48
Day Seminars/Workshops Expenditure	-	-	4,332
Bad debts	-	-	470
Total EXPENDITURE	396,657	435,690	396,982

	ACTUAL TO 31 DECEMBER 2023	BUDGET TO 31 DECEMBER 2023	ACTUAL TO 31 DECEMBER 2022
Operating Profit	42,616	3,810	54,938
Other Income			
Other income	312	-	-
Total Other Income	312	-	-
Profit on Ordinary Activities Before Taxation	42,928	3,810	54,938
Taxation			
Corporation Tax	8,156	-	8,004
Total Taxation	8,156	-	8,004
Profit after Taxation	34,772	3,810	46,934