

The Fell Runners Association Ltd - Income and Expenditure account - 2018

	Note	2018	2017	2016	2015	2014
Income						
Membership subscriptions	1	96,563	90,288	87,303	81,518	77,030
Magazine adverts		5,028	3,627	6,829	8,189	8,565
Calendar income		1,675	775	1,225	1,325	1,625
Coaching courses		24,430	15,680	11,730	7,285	11,587
Navigation courses		5,305	4,800	4,885	4,235	3,820
Wilderness First Aid course		1,615	1,870		1,871	
Senior Int. Mountain Running						
Junior Int Mountain Running	2	1,610	2,055	6,092	1,610	3,530
Junior Fell Running	3	2,960	2,670	2,160	2,185	4,430
Donations/other income	4	2,021	2,233	2,022	3,118	0
Bank Interest		68	16	35	33	34
Total income		141,275	124,014	122,281	111,369	110,621
Expenditure						
Magazine		42,897	44,681	39,347	39,680	28,123
Calendar		8,597	7,746	6,943	7,009	8,202
Coaching		20,482	13,847	6,285	4,606	9,626
Navigation courses		6,857	5,788	6,251	5,145	5,777
Wilderness First Aid course		2,180	2,172	-103	2,444	
Contribution to Events		1,920	1,364	2,096	842	1,251
Senior Dinner		2,329	2,608	2,696	1,975	2,227
Support to Race Organisers		50	188	584	0	1,338
Senior Int. Mountain Running		656	579	466	2,454	2,628
Jnr MR 14-16 Training Day	2	667	659	434	421	181
Jnr MR 16-19 Training Course	2	1,796	3,510	3,522	2,640	6,022
Junior Home International	2	5,020	1,766	5,026	2,181	5,809
Junior Inter-Counties	2			86		
Junior Champs inc. Do	3	4,753	4,186	4,091	4,866	5,930
English schools	3	1,450	4,282	2,670	2,988	3,115
U/21s Championship		0	288	226	0	26
Medals presented		1,361	1,279	1,607	964	1,600
Depreciation		786	1,308	1,410	1,444	1,651
Donations	5	1,033	925	925	500	0
Membership on-line entry fee	1	6,240	6,079	5,902	4,850	
Membership administration		3,203	2,313	6,554	8,523	9,226
Committee Expenses		1,591	2,180	2,840	3,015	3,736
Professional services + misc	6	1,063	1,078	1,396	2,246	1,869
Total Expenditure		114,931	108,826	101,254	98,793	98,337
Estimated Corporation Tax		0	0	0	0	0
Net Income/(Exp.)		26,344	15,188	21,027	12,576	12,284

The Fell Runners Association Ltd - Notes to the Accounts - 2018

1. Gross Members' subscriptions (income) and on-line payment fee (expenditure) shown separately.
2. Junior International MR category includes the Jnr Home International, courses for 14-16 year-olds (Jnr England Training day), and 16-19 year-olds (Jnr Performance in Mountain Running Courses), and the Junior Inter-Counties.
3. Junior Fell category includes English Schools, Junior Championships, and the Junior 'Do'. The income is from the English Schools event.
4. Donations received via the on-line subscription payment process and ad-hoc donations
5. FRA donation to 'Fix the Fells' and United Utilities
6. Auditor's fee, computing charges

The Fell Runners Association Ltd - Balance Sheet at 31st December 2018

	Note	2018	2017	2016	2015	2014
ASSETS						
Office equipment	7	709	735	2,043	3,453	4,897
Stock of medals	8	4,530	5,891	7,169	2,161	3,125
Current/reserve account		27,410	87,732	61,704	42,751	28,733
Subscription account		17,084	26,398	25,475	11,901	11,249
International account		152	9,399	9,398	9,394	9,389
Deposit account		100,000				
Paypal account		411	411	247	1	
Debtors						
Accrued income -Calendar	9	1,175	1,075	750	1,325	775
Accrued income - Magazine	9	2,683	1,264	2,015	1,218	750
Accrued income - Minor Items	9	960	1,460	1,000	485	300
Prepayments	10	1,011	2,335	1,545	1,022	1,653
Loan for Next Year's Relays						
LIABILITIES						
Outstanding payments/accruals	11	-21,545	-25,573	-21,604	-8,003	-8,463
British Championship fund						
Creditors						
Deferred income - Nav/FA courses	12	-1,855	-2,475	-3,195	-1,800	-2,440
Deferred income - Subscriptions	12	-14,934	-17,355	-12,657	-10,838	-11,248
Deferred income - Donations	12	-1,936	-1,786	-1,567	-1,774	
NET ASSETS		115,855	89,511	72,323	51,296	38,720
REPRESENTED BY						
Accumulated fund br. fwd.		89,511	72,323	51,296	38,720	26,436
Prior Year Adjustment						
Surplus/deficit for the year		26,344	15,188	21,027	12,576	12,284
		115,855	89,511	72,323	51,296	38,720

The Fell Runners Association Ltd - Notes to the Accounts - 2018

7. Includes the FRA radio sets loaned to Race Organisers

8. Includes existing stock of medals - there were no purchases in 2018

9. Amounts owing to us in 2018 but not paid at year-end.

10. Amounts paid in 2018 for services in 2019, mostly SI Entries fees for new members during Q4

11. Amounts liable but not paid at year end. Mostly printing and postage for Fellrunner and Handbook

12. Amounts received in 2018 for services in 2019. Includes subscriptions in Q4, coaching fees paid early