|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Manchester County Bridge Association** | |  |  |  |
| **Notes to the Accounts for the year ended 31st March 2019** | | |  |  |
|  |  |  |  | **2018/19** |
| **Note** | |  |  |  |
|  |  |  |  |  |
| **1** | **EBU P2P Income** |  |  |  |
|  | Received during year |  |  | £2,180.59 |
|  | Debtor-Feb/Mar income |  |  | £418.60 |
|  |  | **Total** |  | **£2,599.19** |
|  |  |  |  |  |
| **2a)** | **Manchester League 2018 - 2019** |  |  |  |
|  | **Income:** |  |  |  |
|  | 68 Teams @ £35 |  |  | £2,380.00 |
|  | League Fees overpaid-2017-18 |  |  | £64.00 |
|  |  | **Total** |  | **£2,444.00** |
|  | **Expenses:** |  |  |  |
|  | Licence Fee-accrued-see note 20 |  |  | **£479.94** |
|  | Underprovision for P2P-2017-18 |  |  | **£47.07** |
|  |  | Total |  | **£527.01** |
|  |  |  |  |  |
|  | **Profit** |  |  | **£1,916.99** |
|  |  |  |  |  |
| **2b)** | **Extra Players,** |  |  |  |
|  | 83 @ £5 each |  |  | **£415.00** |
|  |  | **Total** |  | **£415.00** |
|  |  |  |  |  |
| **2c)** | **Affiliation Fees** |  |  | **£269.00** |
|  |  |  |  |  |
| **3** | **Higson Memorial Cup & Plate** |  |  |  |
|  | **Income:** |  |  |  |
|  | Gross Receipts (35 teams @ £15) |  |  | £525.00 |
|  | Extra Players |  |  | £40.00 |
|  |  | **Total** |  | **£565.00** |
|  | **Expenses** |  |  |  |
|  |  |  |  |  |
|  | Prizes |  |  | £310.00 |
|  | Director's Fees |  |  | £167.30 |
|  | Room Hire |  |  | £350.00 |
|  | Equipment |  |  | £30.00 |
|  | Duplimating & Copying Hands |  |  | £42.00 |
|  | Refreshments |  |  | £41.91 |
|  | Engraving 2017-18 |  |  | £6.50 |
|  | P2P Underprovision-2017-18 |  |  | £27.68 |
|  | P2P charge for final -accrued-see note 20 |  |  | £69.92 |
|  |  | **Total** |  | **£1,045.31** |
|  |  |  |  |  |
|  | **Loss** |  |  | **-£480.31** |
|  |  |  |  |  |
| **4** | **Gazette Trophy - Feb.** |  |  |  |
|  | **Income:** |  |  | **£800.00** |
|  |  |  |  |  |
|  | **Expenses:** |  |  |  |
|  | Hire of Hall |  |  | £175.00 |
|  | Tournament Director |  |  | £100.00 |
|  | Hire of Equipment/duplimated boards - Altrincham Bridge Club | | | £70.00 |
|  | Refreshments for Players |  |  | £322.46 |
|  | Caretaker gratuity |  |  | £20.00 |
|  | EBU Masterpoints |  |  | £30.02 |
|  | Prizes |  |  | £95.00 |
|  |  |  |  |  |
|  |  | **Total** |  | **£812.48** |
|  |  |  |  |  |
|  | **Loss** |  |  | **-£12.48** |
|  |  |  |  |  |
| **5** | **Manchester Green Points Pairs - March** |  |  |  |
|  | **Income:** |  |  | **£1,920.00** |
|  |  |  |  |  |
|  | **Expenses:** |  |  |  |
|  | Hire of Hall |  |  | £192.00 |
|  | Director |  |  | £250.00 |
|  | Printing |  |  | £20.00 |
|  | Hire of Equipment/Boards/Hand Records |  |  | £160.00 |
|  | EBU - One Day Event |  |  | £372.40 |
|  | Refreshments for Players |  |  | £50.00 |
|  | Prizes |  |  | £520.00 |
|  | Cups & Cloths |  |  | £14.00 |
|  | Gratuity-Caretaker |  |  | £10.00 |
|  |  | **Total** |  | **£1,588.40** |
|  |  |  |  |  |
|  | **Profit** |  |  | **£331.60** |
|  |  |  |  |  |
| **6** | **Manchester Green Points Teams - July** |  |  |  |
|  | **Income:** |  |  | **£1,950.00** |
|  |  |  |  |  |
|  | **Expenses:** |  |  |  |
|  | Director - D Stevenson |  |  | £150.00 |
|  | Director - J Lewis |  |  | £70.00 |
|  | Altrincham Bridge Club-equipment & boards |  |  | £128.00 |
|  | Prizes - Cash |  |  | £500.00 |
|  | Prizes - Wine |  |  | £72.00 |
|  | Hire of Hall |  |  | £184.00 |
|  | Refreshments |  |  | £52.00 |
|  | EBU Licence Fee |  |  | £411.60 |
|  | Printing hand records |  |  | £20.00 |
|  | Flyers and postage |  |  | £20.00 |
|  | Gratuity - Caretaker |  |  | £20.00 |
|  | **Total Expenses** | **Total** |  | **£1,627.60** |
|  |  |  |  |  |
|  | **Profit** |  |  | **£322.40** |
|  |  |  |  |  |
| **7** | **Manchester Congress** |  |  |  |
|  |  |  |  |  |
|  | **Income:** |  |  |  |
|  | Entry Fees |  |  | £6,004.00 |
|  |  | **Total** |  | **£6,004.00** |
|  | **Expenses:** |  |  |  |
|  | Hotel fee |  |  | £3,400.00 |
|  | Printing / Postage / Stationery |  |  | £94.39 |
|  | Engraving |  |  | £120.48 |
|  | Directing |  |  | £721.18 |
|  | Hire of Equipment / Boards / Hand records/Transport | |  | £448.00 |
|  | Prizes |  |  | £1,399.00 |
|  | EBU License Fee |  |  | £245.92 |
|  |  | **Total** |  | **£6,428.97** |
|  |  |  |  |  |
|  | **Loss** |  |  | **-£424.97** |
|  |  |  |  |  |
| **8** | **Ben Franks Trophy - Dec.** |  |  |  |
|  | **Income:** |  |  | **£324.00** |
|  |  |  |  |  |
|  | **Expenses:** |  |  |  |
|  | Room Hire |  |  | £84.00 |
|  | Boards and Hand Records |  |  | £32.00 |
|  | Prize Money |  |  | £120.00 |
|  | Tournament Director |  |  | £100.00 |
|  | Refreshments |  |  | £38.40 |
|  | Publicity & Postage |  |  | £0.00 |
|  | EBU Masterpoints |  |  | £9.88 |
|  | Engraving |  |  | £9.50 |
|  |  | **Total** |  | **£393.78** |
|  |  |  |  |  |
|  | **Loss** |  |  | **-£69.78** |
|  |  |  |  |  |
| **9** | **Summer Intermediate Pairs - June** |  |  |  |
|  | **Income:** |  |  | **£336.00** |
|  |  |  |  |  |
|  | **Expenses:** |  |  |  |
|  | Hire of Hall |  |  | £96.00 |
|  | Directing |  |  | £75.00 |
|  | Hire of Equipment / Duplimated Boards / Hand Records | |  | £33.00 |
|  | Refreshments |  |  | £26.00 |
|  | Prizes |  |  | £128.00 |
|  |  |  |  |  |
|  |  | **Total** |  | **£358.00** |
|  |  |  |  |  |
|  | **Loss** |  |  | **-£22.00** |
|  |  |  |  |  |
| **10** | **Autumn Intermediate Pairs** |  |  |  |
|  | **Income:** |  |  | **£304.00** |
|  |  |  |  |  |
|  | **Expenses:** |  |  |  |
|  | Hire of Hall |  |  | £96.00 |
|  | Directing |  |  | £75.00 |
|  | Hire of Equipment / Duplimated Boards / Hand Records | |  | £31.00 |
|  | Refreshments |  |  | £23.50 |
|  | Printing / Postage / Stationery |  |  | £9.70 |
|  | Prizes |  |  | £96.00 |
|  |  |  |  |  |
|  |  | **Total** |  | **£331.20** |
|  |  |  |  |  |
|  | **Loss** |  |  | **-£27.20** |
|  |  |  |  |  |
| **11** | **Intermediate Swiss Pairs (S Triggs)- March 19** |  |  |  |
|  | **Income:** |  |  | **£416.00** |
|  |  |  |  |  |
|  | **Expenses:** |  |  |  |
|  | Hire of Hall & Refreshments |  |  | £233.00 |
|  | Directing |  |  | £50.00 |
|  | Duplimated Boards & Hand Records |  |  | £50.00 |
|  | Prizes |  |  | £139.00 |
|  |  | **Total** |  | **£472.00** |
|  |  |  |  |  |
|  | **Loss** |  |  | **-£56.00** |
|  |  |  |  |  |
| **12** | **Intermediate Swiss Pairs (S Triggs)- April 18** |  |  |  |
|  | **Income:** |  |  | **£336.00** |
|  |  |  |  |  |
|  | **Expenses:** |  |  |  |
|  | Hire of Hall & Refreshments |  |  | £195.00 |
|  | Directing |  |  | £45.00 |
|  | Advertising |  |  | £20.00 |
|  | Duplimated Boards & Hand Records |  |  | £58.00 |
|  | Prizes |  |  | £113.00 |
|  |  | **Total** |  | **£431.00** |
|  |  |  |  |  |
|  | **Loss** |  |  | **-£95.00** |
|  |  |  |  |  |
| **13** | **Cantor Cup - Feb** |  |  |  |
|  | **A gift of £6k has been received from the Cantor family** | |  |  |
|  | **to be kept in separate reserve account.** |  |  |  |
|  | **Income:** |  |  |  |
|  | Entrance Fees |  |  | £386.00 |
|  |  |  |  |  |
|  | **Expenses:** |  |  |  |
|  | Room Hire - MBC |  |  | £126.00 |
|  | Director - Joan Lewis |  |  | £75.00 |
|  | Hire of Equipment / Duplimated Boards / Hand Records | |  | £15.00 |
|  | Postage |  |  | £3.99 |
|  | Refreshments |  |  | £76.00 |
|  | Prizes |  |  | £196.00 |
|  |  | **Total** |  | **£491.99** |
|  |  |  |  |  |
|  | **Loss** |  |  | **-£105.99** |
|  | Contribution received from Cantor Cup Reserve Account | |  | **£105.99** |
|  | **Cost to MCBA** |  |  | **£0.00** |
|  |  |  |  |  |
| **14** | **Expenses for Representative Competitions** |  |  |  |
|  | Pachabo Cup |  |  | £286.00 |
|  | Garden Cities |  |  | £276.00 |
|  | Corwen - Entry |  |  | £432.00 |
|  | President's Cup - Entry |  |  | £540.00 |
|  | Tollemache Cup - Entry |  |  | £443.00 |
|  | Expenses for Tollemache |  |  | £800.00 |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  | **Total Cost** |  |  | **£2,777.00** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **15** | **Retirement Gifts/Presentations/Receptions** |  |  |  |
|  | Player of the Year |  |  | £50.00 |
|  | Intermediate Player of the Year |  |  | £50.00 |
|  |  |  |  |  |
|  | **Total Cost** |  |  | **£100.00** |
|  |  |  |  |  |
| **16** | **Seminars** |  |  |  |
|  | **B Team M Byrne Seminar** |  |  |  |
|  | **Income:** | Total |  | **£110.00** |
|  |  |  |  |  |
|  | **Expenses:** |  |  |  |
|  | Teaching |  |  | £350.00 |
|  | Room Hire |  |  | £50.00 |
|  |  | **Total:** |  | **£400.00** |
|  |  |  |  |  |
|  | **Total Cost** |  |  | **-£290.00** |
|  |  |  |  |  |
|  | **C Team M Byrne Seminar** |  |  |  |
|  | **Income:** | Total |  | **£140.00** |
|  |  |  |  |  |
|  | **Expenses:** |  |  |  |
|  | Teaching |  |  | £350.00 |
|  | Room Hire |  |  | £50.00 |
|  |  | **Total:** |  | **£400.00** |
|  |  |  |  |  |
|  | **Total Cost** |  |  | **-£260.00** |
|  |  |  |  |  |
| **17** | **Equipment/Insurance/Bridge Stationery** |  |  |  |
|  | Score cards |  |  | £63.00 |
|  | Computer-ABC |  |  | £289.00 |
|  | Insurance |  |  | £74.70 |
|  |  |  |  |  |
|  | **Total Cost** |  |  | **£426.70** |
|  |  |  |  |  |
| **18** | **Handbook Expenses** |  |  |  |
|  | Cost |  |  | **£286.32** |
|  |  |  |  |  |
|  | **Total Cost** |  |  | **£286.32** |
|  |  |  |  |  |
|  |  |  |  |  |
| **19** | **Debtors and Prepayments:** |  |  |  |
|  | **Prepaid Room Bookings for 2019-20:** |  |  |  |
|  | GP Teams -July 2019 |  |  | £192.00 |
|  | Summer Int. Pairs - June 2019 |  |  | £100.00 |
|  | Autumn Int Pairs- Nov 2019 |  |  | £100.00 |
|  | **Prepayments-Room Bookings** |  |  | **£392.00** |
|  | **Pre-paid Tournament Fees for 2019-20:** |  |  |  |
|  |  |  |  |  |
|  | Presidents Cup |  |  | 568.00 |
|  | Stuart Davies-Northern Bridge League |  |  | 375.00 |
|  | **Prepayments-Tournament Bookings** |  |  | **943.00** |
|  | **Total Prepayments:** |  |  | **1335.00** |
|  | **Debtors:** |  |  |  |
|  | **Insurance 2019-20** |  |  | 74.70 |
|  | EBU P2P Income for Feb/March 19 |  |  | 418.60 |
|  | Higson Cup Extra Players |  |  | 40.00 |
|  | Amount Owing from Intermediate Pairs Event |  |  | 100.00 |
|  | Accrued Building Society Interest |  |  | 65.00 |
|  | **Debtors Total** |  |  | 698.30 |
|  |  |  |  |  |
|  | **Total Debtors and Prepayments** |  |  | **£2,033.30** |
|  |  |  |  |  |
| **20** | **Creditors** |  |  |  |
|  | EBU licence fee for League 2018/19 |  |  | £479.94 |
|  | Net Cost of B Team Seminar |  |  | £290.00 |
|  | EBU Licence for GP Pairs in March |  |  | £372.40 |
|  | Undercharge for Congress licence fee |  |  | £111.78 |
|  | Higson Cup final |  |  |  |
|  | Directors fees |  |  | £167.30 |
|  | Room Hire |  |  | £350.00 |
|  | Prizes |  |  | £310.00 |
|  | Boards and hand records |  |  | £42.00 |
|  | Refreshments |  |  | £41.91 |
|  | Equipment |  |  | £30.00 |
|  | P2P charge for Cup final |  |  | £69.92 |
|  | Player of the Year/Intermediate Player of the Year |  |  | £100.00 |
|  | Treasurer -Stationery & Printing |  |  | £62.25 |
|  |  |  |  | **£2,427.50** |