

Manchester County Bridge Association
Notes to the Accounts for the year ended 31st March 2026

2025/26

Note

| | | | |
|----------|--|--------------|------------------|
| 1 | Manchester Online League & Higson Cup & Plate | | |
| | Income: | | |
| | League Fees | | £1,505.00 |
| | Deferred income released from 2024/25 | | £240.00 |
| | | Total | £1,745.00 |
| | Expenses: | | |
| | EBU charges-Summer League | | £134.80 |
| | Accrued EBU charges-estimated | | £400.00 |
| | Higson Cup-Directing | | £203.20 |
| | Higson Cup-Room Hire | | £0.00 |
| | Higson Cup-Refreshments | | £26.69 |
| | Higson Cup-EBU charges | | £49.68 |
| | | Total | £814.37 |
| | Surplus | | £930.63 |
| | | | |
| 2 | Gazette Trophy - February | | |
| | Income: | | |
| | Received | | £960.00 |
| | | Total | £960.00 |
| | Expenses: | | |
| | Directing | | £195.00 |
| | Room Hire | | £320.00 |
| | Refreshments & Duplimated Boards | | £98.00 |
| | Prizes | | £113.50 |
| | EBU charges- accrued | | £89.24 |
| | | Total | £815.74 |
| | Surplus | | £144.26 |
| | | | |
| 3 | Manchester Green Points Pairs-March | | |
| | Income: | Total | £1,518.75 |
| | Expenses: | | |
| | Directing | | £307.50 |
| | Room Hire | | £320.00 |
| | Prizes | | £470.00 |
| | Refreshments | | £59.60 |
| | EBU charges | | £295.64 |
| | | Total | £1,452.74 |
| | Surplus | | £66.01 |
| | | | |
| 4 | Manchester Green Points Teams-July | | |
| | Income: | Total | £1,530.00 |
| | Expenses | | |
| | Directing | | £340.54 |
| | Room Hire | | £320.00 |
| | Refreshments | | £17.37 |
| | Prizes | | £409.20 |
| | EBU charges | | £297.84 |
| | Other costs | | £5.79 |
| | | Total | £1,390.74 |
| | Surplus | | £139.26 |
| | | | |
| 5 | Ben Franks- December | | |
| | Income: | Total | £810.00 |
| | Expenses: | | |
| | Directing | | £140.00 |
| | Room Hire | | £120.00 |
| | Refreshments | | £40.00 |
| | Prizes | | £220.00 |
| | EBU charges | | £49.68 |
| | | Total | £569.68 |
| | Surplus | | £240.32 |
| | | | |
| 6 | Cantor Cup | | |
| | Income: | | |
| | Entry Fees | | £480.00 |
| | Transfer from Cantor fund | | £165.27 |

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| | Total | £645.27 |
| Expenses: | | |
| Directing | | £65.00 |
| Room Hire & Duplimated Boards | | £60.00 |
| Prizes | | £180.00 |
| Refreshments | | £127.82 |
| EBU charges | | £22.08 |
| Other costs | | £190.37 |
| | Total | £645.27 |
| Surplus | | £0.00 |
| 7 | Entry fees and expenses for Representative Competitions | |
| | Tollemache Cup | £210.00 |
| | Pachabo | £114.00 |
| | Corwen | £180.00 |
| | Garden Cities | £254.00 |
| | Presidents Cup | £172.00 |
| | Total Cost | £930.00 |
| 8 | Equipment/Insurance/Bridge Stationery | |
| | Insurance | £74.70 |
| | Treasurer's expenses-accrued | £50.00 |
| | Total Cost | £124.70 |
| 9 | Prepayments and Accrued Income | |
| | Competition entries in advance | £1,150.00 |
| | Room Hire in advance | £640.00 |
| | Bridgewebs 2026-27 | £84.00 |
| | Investment Interest accrued | £222.00 |
| | Total Prepayments and Accrued Income | £2,096.00 |
| 10 | Accruals and Deferred Income | |
| | Treasurer's expenses | £50.00 |
| | Web fees accrued | £138.72 |
| | Deferred Income- Higson Cup | £240.00 |
| | Deferred Income | £423.32 |
| | Room Hire | £320.00 |
| | EBU charges for Gazette Cup | £89.24 |
| | EBU charges for Manchester League-estimated | £400.00 |
| | Prizes for League winners | £100.00 |
| | Total Accruals and Deferred Income | £1,761.28 |

**Manchester County Bridge Association
Income & Expenditure Account to 31st March 2026**

| Income (net) - see notes for detail | Note | This Year 2025-2026 | Last Year 2024-2025 | Change in Income |
|--|------|--------------------------|------------------------|----------------------------------|
| Direct Members | | £102.00 | £114.00 | -£12.00 |
| EBU UMS Income | | £1,893.69 | £2,542.05 | -£648.36 |
| Manchester League & Higson Cup & Plate | 1 | £930.63 | £225.54 | £705.09 |
| Gazette Trophy | 2 | £144.26 | £157.50 | -£13.24 |
| Green Point Pairs-March | 3 | £66.01 | £283.56 | -£217.55 |
| Green Point Teams-July | 4 | £139.26 | £112.01 | £27.25 |
| Manchester Congress | | £707.50 | £388.00 | £319.50 |
| Ben Franks-December | 5 | £240.32 | £69.00 | £171.32 |
| Cantor Cup | 6 | £0.00 | £0.00 | £0.00 |
| Investment Interest-net | | £514.59 | £572.37 | -£57.78 |
| Sundry Income | | £0.00 | £35.00 | -£35.00 |
| Total Net Income | | £4,738.26 | £4,499.03 | £239.23 |
| Expenses | | | | Change in Expenditure |
| Northern Bridge League (NBL) | | £296.00 | £148.00 | -£148.00 |
| Representative Competitions/Matches | 7 | £930.00 | £1,372.00 | £442.00 |
| Printing/Postage/Telephone/Travel | | £0.00 | £0.00 | £0.00 |
| Bridge stationery & equipment & Insurance | 8 | £124.70 | £147.10 | £22.40 |
| Web Site Costs & Zoom fees | | £378.60 | £407.83 | £29.23 |
| Merville Goldstone Cup Expenses | | £59.40 | £63.36 | £3.96 |
| Lancashire Match Expenses | | £531.00 | £0.00 | -£531.00 |
| Charitable Donations | | £0.00 | £0.00 | £0.00 |
| Trophy engraving | | £304.00 | £237.00 | -£67.00 |
| AGM expenses | | £58.45 | £127.22 | £68.77 |
| Sundry Expenses | | £100.00 | £40.00 | -£60.00 |
| Total Expenses | | £2,782.15 | £2,542.51 | -£239.64 |
| Surplus of Income over Expenditure for year | | £1,956.11 | £1,956.52 | -£0.41 |
| Total Reserves brought forward from last year | | £19,647.84 | | |
| <u>Total Reserves at year-end</u> | | <u>£21,603.95</u> | | |

**Manchester County Bridge Association
Balance Sheet as at 31st March 2026**

| | 2025-26 | 2024-25 |
|--------------------------------------|-----------------|-----------------|
| Trophies | 834.00 | 834.00 |
| Fixed Assets | 834.00 | 834.00 |
| Investment-Cambridge & Counties Bank | 11000.00 | 14593.37 |
| Current Account | 8305.34 | 9389.91 |
| Deposit Account | 5123.32 | 0.00 |
| Sundry Debtors - note 9 | 2096.00 | 497.70 |
| Sundry Creditors - note 10 | -1761.28 | -1508.44 |
| Total Current Assets | 24763.38 | 22972.54 |
| Total Assets | 25597.38 | 23806.54 |
| Reserves at year-end | 21603.95 | 19647.84 |
| Cantor Fund | 3993.43 | 4158.70 |
| Reserves & Liabilities | 25597.38 | 23806.54 |