

**SCOTTISH BRIDGE UNION**  
**INCOME AND EXPENDITURE ACCOUNT**  
**AND BALANCE SHEET**  
**year to 31 August 2016**

## Financial Statements

for the year ended 31 August 2016

---

### Accountant's Report to Scottish Bridge Union

This report is made to you in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statement on your behalf and for no other purpose. To the fullest extent permitted by law, we do not accept responsibility to any body other than Scottish Bridge Union for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged your responsibility for the financial statements for the year ended 31 August 2016. We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

*MacKenzie Kerr* .....

MacKenzie Kerr Limited  
Chartered Accountants  
Redwood  
19 Culduthel Road  
Inverness  
IV2 4AA

*22 November 2016*

## SCOTTISH BRIDGE UNION

### Income and Expenditure Account - year to 31 August 2016

Expenditure	2016	2015	Income	2016	2015
	£	£		£	£
Magazines and diaries	10,769	14,557	Subscriptions	43,426	41,452
Officials & Council expenses	9,964	23,273	Interest & Sundry inc.	4,154	2,500
Honoraria	9,200	17,282	Master Points	13,802	18,121
WBF/EBL/BGB fees	9,359	17,153	Competitions	15,613	17,622
Education and Schools	574	117	Congresses	8,592	10,218
Camroses	6,303	9,019	BGB & Celtic Sims	7,596	6,961
Lady Milne	2,038	4,800	National League	977	1,378
Junior Camrose	3,680	3,620	Commonwealth	-	3,968
Junior European costs	-	6,807	Trials	271	473
Juniors	3,598	5,229	Donations	20,071	-
Insurance	1,689	3,781			
Equipment	-	1,905			
Website & Mempad Development	6,929	8,837			
Europeans	17,856	21,557			
Commonwealth Entry	-	2,280			
Olympiad entry fees	3,479	-			
	<u>85,438</u>	<u>140,217</u>		<u>114,502</u>	<u>102,693</u>
Surplus for year	<u>29,064</u>		Deficit for year	-	37,524
	<u><u>114,502</u></u>	<u><u>140,217</u></u>		<u><u>114,502</u></u>	<u><u>140,217</u></u>

### Balance Sheet - as at 31 August 2016

	2016	2015		2016	2015
	£	£		£	£
<b>Assets</b>			<b>Liabilities</b>		
Stocks - various	1,720	2,232	Sundry Creditors	15,752	4,439
Sundry debtors	117	-	VAT	2,988	3,202
Floats	500	500	Junior Reserve	9,289	8,573
Bank balances	68,373	28,733	Capital account	129,205	100,141
Deposits	86,524	84,890			
	<u>157,234</u>	<u>116,355</u>		<u>157,234</u>	<u>116,355</u>