

**SCOTTISH BRIDGE UNION**

**INCOME and EXPENDITURE ACCOUNT – YEAR to 31<sup>st</sup> MARCH 2014**

<u>2013</u>	<u>INCOME</u>	<u>2014</u>	<u>2013</u>	<u>EXPENDITURE</u>	<u>2014</u>
41,214	Subscriptions	41,344	6,722	Brochures & newsletters	8,892
4,011	Interest & Sundry inc.	2,738	14,392	Officials & Council Exp.	16,735
12,958	Master Points	13,172	18,220	Honoraria	20,500
11,374	Competitions	12,584	8,307	WBF/ EBL fees	9,003
14,074	Congresses	7,504	479	Membership & Edu. Exps	285
			4,407	Camroses	4,384
			1,500	Lady Milne	7,113
			2,505	Junior Camrose	3,140
				Junior European costs	5,442
			3,666	Schools & juniors	2,804
			2,085	Insurance	2,067
			896	Equipment	942
				- Website & Mempad	16,835
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83,631		77,342	63,179		98,142
			10,440	European Reserve	
	- Deficit for the year	20,800	10,012	Surplus for the year	
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83,631		98,142	83,631		98,142
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**EUROPEAN RESERVE MOVEMENT – YEAR to 31<sup>st</sup> MARCH 2014**

12,324	Opening Balance	-	19,851	Europeans :	
10,218	British Sim Pairs	10,000	-	WBF	12,100
2,899	Celtic Sim Pairs	3,053	2,899	Transfer to Bali Fund	
-		-	13,130	Olympiad	
10,440	From General funds			Closing Balance	953
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35,880		13,053	35,880		13,053
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**BALANCE SHEET as at 31<sup>st</sup> March 2014**

<u>Liabilities</u>	<u>Assets</u>		
26,181 Sundry Creditors	28,314	1,000 Stocks- various	1,504
5,294 VAT	4,734	10,299 Sundry debtors	39,412
- European Reserve	953	1,600 Floats	1,600
3,104 Junior Reserve	3,115	77,781 Bank balances	28,525
158,465 Capital account (158465-20800 )	137,665	102,364 Deposits	103,740
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193,044	174,781	193,044	174,781
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The above Balance Sheet and Income and Expenditure Account are in agreement with the books and records of the Scottish Bridge Union at 31<sup>st</sup> March 2014 and show a true and fair view.

T Wickens – Treasurer

MacKenzie Kerr – Chartered Accountants