

GCBA Accounts For The Year Ended 31 March 2025

Income and Expenditure Account	Actual 2025	Revised 2024	Previous 2024
Income			
Table Money	£4,368	£5,024	£5,024
League Entry Fees	£3,535	£2,185	£2,580
Midland Counties League	£637	£871	£871
UMS Receipts	£1,063	£1,943	£1,943
Congress Surplus (50%)	£54	£42	£42
Green Point Event Surplus (50%)	£778	£1,094	£1,094
Training Income	£609	£0	£0
Sundries		£679	£679
Interest	£106	£0	£0
Total Income	<u>£11,148</u>	<u>£11,755</u>	<u>£12,150</u>
Expenditure			
CBC Room Hire	£4,408	£3,435	£3,435
UMS & Licence Fees	£1,193	£1,602	£1,549
Real Bridge Charges	£633	£512	£369
Representative Entry Fees	£1,761	£1,678	£1,678
DBS	£307	£20	
Catering	£376	£163	£163
Sundries	£520	£180	£180
Training Costs	£138	£0	£0
Churchdown grant		£500	£0
Total Expenditure	<u>£9,336</u>	<u>£8,090</u>	<u>£7,374</u>
Excess of Income over Expenditure	£1,812	£3,664	£4,775
Payments to Charities			
Friends of Stow	£331		
Stroud Café	£528		
Tewkesbury Bridge Club	£500		
Cancer Research	£166		
Junior support	£1,442		
	<u>£2,966</u>	£2,090	£2,090
Net deficiency/surplus	<u>£1,154</u>	<u>£1,574</u>	<u>£2,685</u>

GCBA Accounts For The Year Ended 31 March 2025

Balance Sheet	Actual 2025	Revised 2024	Previous 2024
Assets			
Trophies	£1	£2,332	£2,332
Current Account	£5,106	£21,685	£21,685
Deposit account	£20,081	£0	£0
Congress Account (50%)	£0	£2,382	£2,382
G & H Green Point Account (50%)	£92	£114	£114
Loan to Churchdown		£2,600	£3,100
Debtors	£239	£288	£288
	<u>£25,518</u>	<u>£29,400</u>	<u>£29,900</u>
Liabilities			
Accruals	£525	£755	£144
Members Deposit Accounts	£13	£38	£38
Income in Advance	£260	£402	£402
Total Liabilities	<u>£798</u>	<u>£1,195</u>	<u>£584</u>
Net Assets	<u>£24,721</u>	<u>£28,206</u>	<u>£29,317</u>
Financed by Reserves:			
Balance Brought Forward	£29,317	£26,632	£26,632
Write down value of trophies	£2,331		
Adjustment in respect of previous year	£1,111		
Surplus/deficit for the Year	£1,154	£1,574	£2,685
Balance Carried Forward	<u>£24,721</u>	<u>£28,206</u>	<u>£29,317</u>

Notes to the Accounts

Need for revision of FY2024 Accounts.

The Churchdown loan included the grant of £500, which should have been expensed.
The 2024 Spring Pairs income included £396 for two matches played in April
Accruals for Real Bridge charges and UMS payments were understated by £186.
The combination of these items at £1,111, compared to the reported surplus of £2,685
These accounts therefore show the corrected 2024 accounts, and for completeness, the accounts as previously presented.

Trophies

Having regard to their value, these have been written down to a nominal £1

Review of the Accounts

The underlying accounting records and accounts have been examined by Jim Simons
Jim has offered to review the 2026 accounts and I propose that we accept his offer

Michael Wright FCA	Treasurer	29-Apr-25
Jim Simons	Examiner	29-Apr-25