

Treasurer's report on the attached accounts

1. Should the Junior Bridge Camp Contribution of £500 and the Inter-schools P2P of £10.26 be included in the accounts as 'Courses' or shown separately to make clear the KCBA work to support the encouragement of Juniors?
2. Similarly, should the pens be a promotional expense or charged as a competition expense?
3. There were no Directors' courses during the year. Fees of £165 were paid for Mike Rafferty, John Oakland and Fred Davis to attend a course at Aylesbury on 11th May 2019, these have been carried forward as a prepayment. Mike and John have now transferred to the course at Eastbourne on 9th August.
4. No rent has been requested or paid for the Larsky semi-final at Bekesbourne. There is a provision for this in creditors.
5. The main items contributing to this year's surplus are the lack of Directors' course fees and the reduction in depreciation. The final depreciation on the 2016 purchases was made last year and that for 2017 this year. There were no capital purchases in 2018 or 2019 but there has already been a payment of £406.80 in the current year. This was for a new cupboard to store KCBA's equipment at Tunbridge Wells.
6. Debtors have increased because the EBU changed their payment date and there were two months P2P owing at the year-end instead of only one.
7. The decrease in Creditors is mainly due to the decrease in entry fees held for the George Griffiths: £1232 in 2018 but only £471 in 2019.

The provisional Honorarium schedule for 2018/9 is also attached. These need to be discussed and approved.

Georgina Howe

9th May 2019