

REGISTERED NUMBER: 00358588 (England and Wales)

**REPORT OF THE DIRECTORS AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019**  
**FOR**  
**THE ENGLISH BRIDGE UNION LIMITED**

Beacons  
Chartered Accountants  
Registered Auditor  
30 High Street  
Wendover  
Buckinghamshire  
HP22 6EA

**THE ENGLISH BRIDGE UNION LIMITED**

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**FOR THE YEAR ENDED 31 MARCH 2019**

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**THE ENGLISH BRIDGE UNION LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**DIRECTORS:**

J Dhondy  
J E Cope  
H J Dhondy  
G Fawcett  
A Golding  
R Lawy  
R F Millet  
I D Payn  
G G Smith

**SECRETARY:**

G Rainsford

**REGISTERED OFFICE:**

Broadfields  
Bicester Road  
Aylesbury  
Buckinghamshire  
HP19 8AZ

**REGISTERED NUMBER:**

00358588 (England and Wales)

**SENIOR STATUTORY  
AUDITOR:**

Mr Anthony Douglas Parks ACA

**AUDITORS:**

Beacons  
Chartered Accountants  
Registered Auditor  
30 High Street  
Wendover  
Buckinghamshire  
HP22 6EA

## **THE ENGLISH BRIDGE UNION LIMITED**

### **REPORT OF THE DIRECTORS** **FOR THE YEAR ENDED 31 MARCH 2019**

The directors present their report with the financial statements of the company for the year ended 31 March 2019.

#### **PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of the promotion, organisation and furtherance of duplicate and other competitive contract bridge.

#### **DIRECTORS**

The directors shown below have held office during the whole of the period from 1 April 2018 to the date of this report.

J Dhondy  
J E Cope  
H J Dhondy  
G Fawcett  
A Golding  
R Lawy  
R F Millet  
I D Payn  
G G Smith

Other changes in directors holding office are as follows:

B Godfrey - resigned 28 November 2018

#### **CHARITABLE DONATIONS**

During the year the company made charitable donations to English Bridge Education and Development amounting to £75,437 (2018: £72,393). The company also paid £6,963 (2018: £4,607) to cover the cost of discounts offered by English Bridge Education and Development to the company's members. These payments totalled £82,400 (2018: £77,000). In addition the company provided the charity with free advertising in its publication 'English Bridge' and support for Sims Pairs with no cost value but an estimated sales value of £8,190 (2018 : £5,269).

During the year £1,027 was donated to English Bridge Education and Development arising from licenced charitable events.

#### **DIVIDENDS**

The payment of dividends is prohibited by the company's Memorandum and Articles of Association.

#### **SHAREHOLDERS**

Each county association is entitled to hold up to four shares, depending on the size of its membership.

#### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE ENGLISH BRIDGE UNION LIMITED**

**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**AUDITORS**

The auditors, Beacons, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

G Rainsford - Secretary

11 September 2019

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE ENGLISH BRIDGE UNION LIMITED**

### **Opinion**

We have audited the financial statements of The English Bridge Union Limited (the 'company') for the year ended 31 March 2019 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2019 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE ENGLISH BRIDGE UNION LIMITED**

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

### **Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### **Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Anthony Douglas Parks ACA (Senior Statutory Auditor)  
for and on behalf of Beacons  
Chartered Accountants  
Registered Auditor  
30 High Street  
Wendover  
Buckinghamshire  
HP22 6EA

16 September 2019

**THE ENGLISH BRIDGE UNION LIMITED**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	31.3.19 £	31.3.18 £
<b>TURNOVER</b>		1,706,524	1,665,618
Cost of sales		<u>1,220,044</u>	<u>1,164,911</u>
<b>GROSS PROFIT</b>		486,480	500,707
Administrative expenses		<u>465,445</u>	<u>486,720</u>
<b>OPERATING PROFIT</b>	4	21,035	13,987
Exceptional item	5	<u>11,580</u>	<u>-</u>
		32,615	13,987
Interest receivable and similar income		<u>3,141</u>	<u>3,040</u>
<b>PROFIT BEFORE TAXATION</b>		35,756	17,027
Tax on profit		<u>-</u>	<u>-</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>		<u><u>35,756</u></u>	<u><u>17,027</u></u>

The notes form part of these financial statements



**THE ENGLISH BRIDGE UNION LIMITED (REGISTERED NUMBER: 00358588)**

**BALANCE SHEET**  
**31 MARCH 2019**

	Notes	31.3.19 £	£	31.3.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	6		402,433		414,950
<b>CURRENT ASSETS</b>					
Stocks	7	31,621		25,920	
Debtors	8	292,900		215,854	
Cash at bank		479,924		483,795	
		<u>804,445</u>		<u>725,569</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>374,413</u>		<u>343,810</u>	
<b>NET CURRENT ASSETS</b>			<u>430,032</u>		<u>381,759</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>832,465</u>		<u>796,709</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		5		5
Retained earnings	11		<u>832,460</u>		<u>796,704</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>832,465</u>		<u>796,709</u>

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 11 September 2019 and were signed on its behalf by:

J Dhondy - Director

J E Cope - Director

The notes form part of these financial statements

## **THE ENGLISH BRIDGE UNION LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2019**

#### **1. STATUTORY INFORMATION**

The English Bridge Union Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to both years presented.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

The policies adopted for the recognition of turnover are as follows:

##### **Competitions & equipment hire:**

Income from competitions is recognised when the competition is run. Income received in the year relating to future competitions is deferred until the competition is staged.

Income from equipment hire is recognised when invoiced.

##### **Membership services:**

Turnover arising from Universal Membership is recognised when playing sessions occur and accounted for on an accruals basis.

##### **Sale of goods:**

Turnover from the sale of goods via the Bridge Shop is recognised when significant risks and rewards of ownership of the goods have transferred to the buyer, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably. This is usually on the despatch and invoicing of the goods.

##### **English Bridge advertising:**

Advertising income is recognised on the basis of the issue of English Bridge to which it relates and is therefore accounted for on an accruals basis whereby income in respect of future editions of English Bridge are deferred to subsequent accounting periods.

##### **Other income streams:**

Other income streams are recognised on an accruals basis depending on when the income generating activity occurs.

##### **Interest receivable:**

Interest income is recognised on an accruals basis as the company's right to receive payment is established.

## **THE ENGLISH BRIDGE UNION LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2019**

#### **2. ACCOUNTING POLICIES - continued**

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Fixtures and fittings	- 20% on cost and 10% on cost
Computer equipment	- 20% on cost

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any.

Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

##### **Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

The company is liable to Corporation Tax only on investment income, on chargeable capital gains, and on trading with non-members.

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

##### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

##### **Pension costs**

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme.

**THE ENGLISH BRIDGE UNION LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2019****3. EMPLOYEES AND DIRECTORS**

The average number of employees of the company during the year, and their aggregate emoluments are shown below:-

	31.3.19	31.3.18
	£	£
Wages and salaries	442,099	436,199
Social security	49,414	48,203
Pension costs	13,588	16,071
	<u>505,101</u>	<u>500,473</u>
Average number of monthly employees (includes 6 part-timers ( 6 in 2018 ).)	19	19

**4. OPERATING PROFIT**

The operating profit is stated after charging:

	31.3.19	31.3.18
	£	£
Depreciation - owned assets	<u>14,980</u>	<u>17,124</u>

**5. EXCEPTIONAL ITEM**

	31.3.19	31.3.18
	£	£
Exceptional item	<u>11,580</u>	<u>-</u>

The exceptional item relates to claims for Employment Allowance for previous years part of which has been shared with English Bridge Education and Development.

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2018	493,724	167,836	105,847	767,407
Additions	-	414	2,049	2,463
Disposals	<u>-</u>	<u>(4,468)</u>	<u>(54,698)</u>	<u>(59,166)</u>
At 31 March 2019	<u>493,724</u>	<u>163,782</u>	<u>53,198</u>	<u>710,704</u>
<b>DEPRECIATION</b>				
At 1 April 2018	108,449	147,444	96,564	352,457
Charge for year	4,045	5,851	5,084	14,980
Eliminated on disposal	<u>-</u>	<u>(4,468)</u>	<u>(54,698)</u>	<u>(59,166)</u>
At 31 March 2019	<u>112,494</u>	<u>148,827</u>	<u>46,950</u>	<u>308,271</u>
<b>NET BOOK VALUE</b>				
At 31 March 2019	<u>381,230</u>	<u>14,955</u>	<u>6,248</u>	<u>402,433</u>
At 31 March 2018	<u>385,275</u>	<u>20,392</u>	<u>9,283</u>	<u>414,950</u>

**THE ENGLISH BRIDGE UNION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

<b>7. STOCKS</b>				
			31.3.19	31.3.18
			£	£
	Bridge stationery & sundries		<u>31,621</u>	<u>25,920</u>
<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			31.3.19	31.3.18
			£	£
	Trade debtors		83,528	35,952
	Other debtors		<u>209,372</u>	<u>179,902</u>
			<u>292,900</u>	<u>215,854</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			31.3.19	31.3.18
			£	£
	Trade creditors		95,249	61,537
	Taxation and social security		58,825	68,614
	Other creditors		<u>220,339</u>	<u>213,659</u>
			<u>374,413</u>	<u>343,810</u>
<b>10. CALLED UP SHARE CAPITAL</b>				
	Allotted, issued and fully paid:			
	Number:	Class:	Nominal value:	
			31.3.19	31.3.18
			£	£
	96	Ordinary	<u>5</u>	<u>5</u>
<b>11. RESERVES</b>				
				Retained earnings
				£
	At 1 April 2018			796,704
	Profit for the year			<u>35,756</u>
	At 31 March 2019			<u>832,460</u>

**12. OTHER FINANCIAL COMMITMENTS**

**Pension commitments**

The company operates a defined contribution pension scheme on behalf of employees. The assets of the scheme are held separately from those of the company in an independently administered fund. At 31 March 2019 the company owed no contributions to the pension scheme as contributions are collected by the scheme in the month in which salaries are paid (2018: £Nil).

**Lease commitments - operating leases**

At 31 March 2019, the company had total commitments under non-cancellable operating leases over the remaining life of those leases of £24,983 (2018: £45,285).

**THE ENGLISH BRIDGE UNION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**13. TRANSACTIONS WITH DIRECTORS**

During the year the following directors received payment for services ( articles for English Bridge, Sim Pairs commentary and artwork) supplied to the company. These payments were made on the same basis as to any other member providing those services: H J Dhondy £842 (2018 : £1,205), R Millet (Via Bridging The Gap Ltd) £125 (2018: £270).

**14. RELATED PARTY DISCLOSURES**

During the year the company made donations of £75,437 (2018: £72,393) to English Bridge Education and Development, a charity with which the company has a close working relationship. J Dhondy was a Trustee of the charity during the year. In addition the company paid £6,963 (2018: £4,607) to cover the cost of discounts provided by the charity to the company's members. These payments totalled £82,400 (2018: £77,000). The company also provided free advertising and articles in its publication, 'English Bridge', and did not charge staff costs for administering two Sim Pairs events. The total estimated market value of these gifts was £8,190 (2018: £5,269).

**THE ENGLISH BRIDGE UNION LIMITED****TRADING AND PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2019**

	31.3.19		31.3.18	
	£	£	£	£
<b>Turnover</b>				
Competitions & equipment hire	430,902		449,778	
Membership services	705,460		696,246	
Simultaneous Pairs	60,906		62,055	
Bridge Warehouse sales	273,448		289,188	
English Bridge advertising	69,145		59,288	
Licence fees	72,483		74,274	
Other income	4,146		6,360	
Junior income - note page 14	59,620		1,473	
Internationals	30,284		26,764	
Laws & ethics	60		85	
Masterpoint scheme	70		107	
		1,706,524		1,665,618
<b>Cost of sales</b>				
Competitions	387,506		388,163	
Membership services	111,009		126,574	
Simultaneous Pairs	22,766		23,234	
Bridge Warehouse cost of sales	217,741		206,250	
English Bridge	167,692		166,278	
Junior internationals	103,774		61,252	
Internationals	87,309		65,760	
National Bridge Organisations	57,358		57,493	
Laws & ethics	17,838		22,175	
Licences	15,028		12,331	
Club liaison	19,530		22,014	
Masterpoint scheme	12,493		13,387	
		1,220,044		1,164,911
<b>GROSS PROFIT</b>		486,480		500,707
<b>Other income</b>				
Deposit account interest		3,141		3,040
		489,621		503,747
<b>Expenditure</b>				
Rates and services	19,629		19,135	
Insurance	13,474		14,486	
Light and heat	6,742		5,394	
Admin salaries & other costs	204,537		181,416	
Recruitment & temporary staff	1,779		2,741	
Meetings	11,038		12,229	
Telephone	428		530	
Stationery & photocopying	16,403		19,203	
Postage & carriage	3,624		3,099	
Publicity & marketing	5,107		3,527	
Computer expenses	47,378		56,201	
Repairs and renewals	22,435		16,502	
Cleaning & gardening	9,217		9,447	
Sundry expenses	2,255		3,325	
Professional & legal fees	12,438		39,436	
Auditors' remuneration	11,050		10,725	
Carried forward	387,534	489,621	397,396	503,747

This page does not form part of the statutory financial statements

**THE ENGLISH BRIDGE UNION LIMITED****TRADING AND PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2019**

	31.3.19		31.3.18	
	£	£	£	£
Brought forward	387,534	489,621	397,396	503,747
Donations	75,437		72,393	
EBED recharge office services	<u>(31,000)</u>		<u>(18,750)</u>	
		431,971		451,039
		57,650		52,708
<b>Finance costs</b>				
Bank charges		<u>18,494</u>		<u>18,556</u>
		39,156		34,152
<b>Depreciation</b>				
Freehold property	4,045		4,045	
Fixtures and fittings	5,851		6,863	
Computer equipment	<u>5,084</u>		<u>6,217</u>	
		14,980		17,125
		24,176		17,027
<b>Exceptional items</b>				
Exceptional item		<u>11,580</u>		<u>-</u>
<b>NET PROFIT</b>		<u>35,756</u>		<u>17,027</u>

**Note on Junior Internationals**

The income received during the year included income raised for the World Youth Championship and is made up as follows:

	31.3.19		31.3.18	
	£	£	£	£
WYC donations via EBED	30,676		0	
WYC donations - EBED	1,000		0	
WYC other donations	16,311		0	
WYC sponsorship	8,433		0	
Junior internationals – donations	2,550		1,473	
Junior internationals – grant EBED	<u>650</u>		<u>0</u>	
		59,620		1,473

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**COMPETITION RESULTS FOR THE YEAR ENDED 31st MARCH 2019**

All figures in £		EVENT		INCOME		EXPENDITURE					NET RESULT	
	Code	Entry Fees	Sponsors/ Donations	TOTAL	Venue Hire	Prizes	Costs	Other Expenses	TOTAL	2018/19	2017/18	
Autumn Congress	AUT	14,059		14,059	1,500	2,510	3,201	816	8,027	6,032	11,015	
Autumn Overseas Congress	DJS	20,600	7,400	28,000	0	3,489	5,457	3,642	12,588	15,412	13,344	
Northern Year End Congress	BYE	9,339		9,339	1,500	1,980	2,156	765	6,401	2,938	2,455	
Summer Meeting	BSM	45,211	42	45,251	27,518	8,501	9,150	2,954	48,106	(2,855)	3,398	
Corwen Trophy	COR	8,640		8,640	1,000	0	1,590	387	2,977	5,663	4,838	
Crockfords Cup	CRO	8,182		8,182	700	1,540	799	1,035	4,074	4,108	4,096	
Easter Festival	EAS	27,436		27,436	13,300	4,370	3,921	1,330	22,921	4,515	5,715	
Garden Cities Trophy	GCT	7,058		7,058	635	800	1,458	2,475	5,368	1,690	2,082	
Guernsey Congress	GUR	11,736		11,736	3,500	2,240	3,745	985	10,470	1,266	5,242	
Hubert Phillips Bowl	HUB	5,070		5,070	288	1,140	0	0	1,428	3,642	3,601	
Inter-Club KO	ICK	13,167		13,167	103	2,340	0	32	2,475	10,692	11,083	
Jersey Festival	JER	17,167	1,000	18,167	0	2,771	2,515	7,461	12,747	5,420	7,034	
Masters Pairs	MPR	1,392		1,392	180	380	48	0	608	784	269	
New Mid Week Congress	NMW	6,892		6,892	1,800	0	1,537	805	4,142	2,750	4,271	
National Pairs	NPS	11,803		11,803	2,199	1,920	2,794	633	7,546	4,257	4,546	
Online Knockout Teams	OLT	1,061		1,061	0	0	0	0	0	1,061	1,024	
Pachabo Cup	PAC	4,685		4,685	500	0	2,112	416	3,028	1,657	3,018	
Portland Bowl	POR	433		433	0	0	276	0	276	157	237	
Portland Pairs	PPS	12,868		12,868	2,216	2,130	2,333	358	7,037	5,831	6,893	
Really Easy 1st Step (Summer Meeting)	RE1	2,406		2,406	500	0	1,083	340	1,923	483	481	
Really Easy Autumn	REA	0		0	0	0	0	0	0	0	34	
Really Easy Spring *	RES	0		0	205	0	704	150	1,059	(1,059)	488	
Ranked Masters Pairs	RMP	10,026		10,026	1,000	1,460	2,878	574	5,912	4,114	3,106	
Scarborough Summer Congress	SSC	25,553		25,553	3,750	4,580	4,295	1,820	14,445	11,108	9,266	
Summer Seniors Congress (aka Sen & Vet)	SVC	14,087	100	14,187	3,926	100	2,552	1,060	7,638	6,549	3,114	
Seniors Congress	SEN	12,262		12,262	1,500	0	3,982	665	6,147	6,115	10,382	
Seniors KO	NMT	3,465		3,465	0	580	0	0	580	2,885	2,637	
Silver Plate	SPL	578		578	21	240	0	41	302	276	264	
Spring Bank Holiday	SPB	13,226		13,226	4,680	1,940	3,625	410	10,655	2,571	3,152	
Spring Foursomes	SPF	19,006	3,000	22,006	5,540	5,000	6,745	1,342	18,627	3,379	6,062	
Spring O/Seas Congress	MAL	9,257	3,650	12,907	0	1,130	5,903	4,336	11,369	1,538	3,209	
Swiss Teams Congress	SWT	2,875		2,875	1,000	540	785	195	2,520	355	1,190	
Tollmache Cup	TOL	12,183		12,183	3,000	0	4,470	921	8,391	3,792	6,560	
Riviera Congress (Torquay)	SIL	11,236		11,236	5,452	1,800	2,514	765	10,531	705	1,707	
Under 19's	U19	0		0	0	0	0	0	0	0	(400)	
Under 25's	U25	113		113	400	140	329	50	919	(806)	(400)	
Year End Congress	YEC	36,426		36,426	16,936	5,905	3,698	1,872	28,411	8,015	6,317	
Funbridge (Goto Games) New for 17/18	FUN	11,034		11,034	0	1,365	0	0	1,365	9,669	4,115	
Equipment Hire & General Income	CGN			5,180	0	0	0	0	0	5,180	5,470	
Other Direct Costs	CGN				0	0	0	96,493	96,493	(96,493)	(99,300)	
Sub Total		410,532	15,192	430,902	104,849	60,891	86,655	135,128	387,506	43,396	61,615	
Membership Services & Overhead Allocation										46,800	43,900	
Grand Total		410,532	15,192	430,902	104,849	60,891	86,655	135,128	387,506	(3,404)	17,715	
No income is shown for this year, in order to rectify a previous mismatch of financial years.												

\* No income is shown for this year, in order to rectify a previous mismatch of financial years.

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**THE ENGLISH BRIDGE UNION LIMITED**

**NUMBER OF MEMBERS BY COUNTY AS AT 31ST MARCH 2019**

**NB The numbers below include anyone designated as a member on the EBU database as at 31st March 2019**

County	31 March 2019								31 March 2018							
	UM0	UM1	UM2	Direct	Juniors	Students	Total	Clubs	UM0	UM1	UM2	Direct	Juniors	Students	Total	Clubs
Avon	82	102	554	12	2	41	793	5	49	76	576	14	2	13	730	5
Bedfordshire	29	54	322	15	0	1	421	6	23	39	290	17	0	1	370	5
Berks & Bucks	699	468	1819	41	46	56	3129	33	842	503	1872	40	44	107	3408	34
Cambs & Hunts	202	135	510	8	56	0	911	14	135	140	513	8	69	1	866	14
Channel Islands	97	53	207	4	3	0	364	7	111	54	197	4	6	1	373	7
Cornwall	77	96	438	3	0	19	633	13	77	112	389	3	1	14	596	13
Cumbria	106	44	325	12	11	1	499	5	93	50	333	11	10	2	499	5
Derbyshire	226	127	625	2	6	5	991	14	187	154	605	2	7	7	962	14
Devon	122	182	924	16	7	25	1276	22	161	191	937	18	4	20	1331	22
Dorset	54	98	340	13	1	2	508	6	58	93	352	17	1	5	526	6
Essex	422	243	1172	27	3	51	1918	25	416	258	1231	28	5	24	1962	26
Gloucestershire	125	126	610	14	10	28	913	12	122	120	603	15	5	4	869	12
Hants & Isle of Wight	155	215	1121	44	4	43	1582	21	144	233	1097	43	5	49	1571	22
Herefordshire	76	53	280	6	4	11	430	9	107	50	305	5	0	0	467	9
Hertfordshire	189	342	1300	36	23	184	2074	20	202	308	1282	37	15	124	1968	22
Isle of Man	5	11	68	3	0	21	108	2	3	18	60	5	0	14	100	2
Kent	445	367	1589	34	43	75	2553	30	403	356	1676	32	23	83	2573	32
Lancashire	189	287	1525	22	1	52	2076	11	177	231	1522	22	1	44	1997	11
Leicestershire	136	110	619	21	8	13	907	13	140	119	648	25	4	5	941	13
Lincolnshire	143	99	528	9	4	0	783	12	139	114	521	8	3	0	785	12
London	389	336	582	122	47	11	1487	11	458	348	645	124	48	12	1635	12
Manchester	280	248	788	51	16	2	1385	11	245	226	804	58	30	6	1369	11
Merseyside & Cheshire	203	144	661	12	2	11	1033	8	172	178	662	17	6	4	1039	8
Middlesex	200	202	546	96	20	5	1069	11	183	248	528	95	20	33	1107	12
Norfolk	119	130	743	12	1	41	1046	22	103	134	740	11	2	13	1003	22
Northants	136	190	867	3	11	0	1207	10	211	204	811	3	10	0	1239	11
North East	282	152	1039	8	1	59	1541	21	226	202	1035	10	3	33	1509	21
Nottinghamshire	121	99	502	11	6	32	771	10	82	96	485	11	4	6	684	10
Oxfordshire	280	337	1044	18	179	77	1935	23	245	272	1032	17	157	74	1797	22
Somerset	73	140	618	29	2	33	895	16	72	132	606	23	0	37	870	16
Staffordshire/Shropshire	62	126	630	27	1	2	848	12	38	136	638	26	2	0	840	12
Suffolk	118	154	730	7	0	12	1021	22	89	148	720	8	2	21	988	21
Surrey	965	859	3090	83	28	105	5130	46	1057	752	3201	92	5	83	5190	47
Sussex	366	368	1957	26	33	80	2830	28	271	355	2016	25	27	65	2759	28
Warwickshire	470	275	1701	15	50	30	2541	14	489	311	1686	17	21	50	2574	14
Westmorland	13	24	170	2	1	0	210	2	6	36	155	2	0	0	199	2
Wiltshire	103	143	712	15	7	111	1091	15	112	143	674	15	6	59	1009	15
Worcestershire	58	103	466	10	7	58	702	12	68	80	473	15	9	22	667	12
Yorkshire	461	564	2761	21	26	105	3938	34	513	488	2615	21	25	89	3751	35
Non County Members*	33	34	63	334	90	3	557	1	42	25	54	365	43	18	547	1
	8311	7840	34546	1244	760	1405	54106	609	8271	7733	34589	1309	625	1143	53670	618

UM0 denotes members who have not played any club sessions in the financial year.

UM1 denotes members who have played at least 1 but fewer than 12 club sessions in the financial year.

UM2 denotes members who have played 12 or more club sessions in the financial year.

\* these include direct overseas members and members who have expressed a desire not to be affiliated to a county. The club is Bridge Club Live.