

Shropshire Chess Association Management Accounts

Year Ended 31 May 24

Statement of Profit and Loss

	Actual 2022/23	Budget 2023/24	Actual 2023/24	Variance 2023/24
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Income & Expenditure

Income

League	306	350	410	60
Individual Entries	310	300	320	20
4NCL Income	324	305	258	(47)
Junior Chess	851	850	771	(79)
Shropshire Megafinal	1,150	1,100	1,250	150
Shropshire Junior Chess Congress	1,181	1,050	1,705	655
Shropshire Congress	4,785	4,600	5,239	639
Overheads	125	10	625	615
TOTAL INCOME	9,032	8,565	10,578	2,013

Expenditure

League Running Costs	(189)	(240)	(242)	(2)
Individual Prizes + Costs	(232)	(280)	(279)	1
4NCL Costs	(332)	(305)	(285)	20
Junior Chess	(443)	(450)	(888)	(438)
School Championships	0	0	(236)	(236)
Shropshire Megafinal	(734)	(840)	(940)	(100)
Shropshire Junior Chess Congress	(1,245)	(1,040)	(1,250)	(210)
Shropshire Congress	(4,340)	(4,165)	(4,828)	(663)
Donated/Subsidised Equipment	(725)	(600)	(217)	383
Overheads	(337)	(425)	(709)	(284)
TOTAL EXPENDITURE	(8,577)	(8,345)	(9,874)	(1,529)

Surplus

League	117	110	168	58
Individuals	78	20	41	21
4NCL	(8)	0	(27)	(27)
Junior Chess	408	400	(117)	(517)
School Championships	0	0	(236)	(236)
Shropshire Megafinal	416	260	310	50
Shropshire Junior Chess Congress	(64)	10	455	445
Shropshire Congress	445	435	410	(25)
Donated/Subsidised Equipment	(725)	(600)	(217)	383
Overheads	(212)	(415)	(84)	331

SURPLUS / (DEFICIT)

455	220	704	484
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Capital Spend Budget

	Actual 2022/23	Budget 2023/24	Actual 2023/24	Variance 2023/24
Contingency	(93)	(300)	(357)	(57)
	(93)	(300)	(357)	(57)

Shropshire Leagues

Statement of Profit and Loss

	Actual 2022/23	Budget 2023/24	Actual 2023/24	Variance 2023/24
Income				
Club League Fees	306	350	410	60
Total Income	306	350	410	60
Expenditure				
Trophy Engravings	(24)	(60)	(63)	(3)
Website Fees	(165)	(180)	(179)	1
Total Expenditure	(189)	(240)	(242)	(2)
Surplus/Deficit	117	110	168	58

Individuals

Statement of Profit and Loss

	Actual 2022/23	Budget 2023/24	Actual 2023/24	Variance 2023/24
Income				
Open Individual	100	100	120	20
Minor Individual	210	200	200	0
Total Income	310	300	320	20
Expenditure				
Open Individual Prizes	(100)	(100)	(100)	0
Minor Individual Prizes	(130)	(155)	(155)	0
Engravings	(2)	(25)	(24)	1
Total Expenditure	(232)	(280)	(279)	1
Surplus/Deficit	78	20	41	21

4NCL Teams

Statement of Profit and Loss

	Actual 2022/23	Budget 2023/24	Actual 2023/24	Variance 2023/24
Income				
4NCL Online	43	30	0	(30)
4NCL OTB Subs	281	275	258	(17)
Total Income	324	305	258	(47)
Expenditure				
4NCL Online Entry	(120)	(30)	0	30
4NCL OTB Entry	(250)	(275)	(275)	0
4NCL Fines	10	0	(10)	(10)
4NCL Bad Debts	28	0	0	0
Total Expenditure	(332)	(305)	(285)	20
Surplus/Deficit	(8)	0	(27)	(27)

Junior Chess

Statement of Profit and Loss

	Actual 2022/23	Budget 2023/24	Actual 2023/24	Variance 2023/24
Income				
Subs	851	850	771	(79)
Total Income	851	850	771	(79)
Expenditure				
Junior 4NCL Entry	(30)	(30)	(60)	(30)
Junior Chess Club Table Hire	(320)	(320)	(359)	(39)
Junior Chess Club Sundries	(93)	(100)	(225)	(125)
County Competitions	0	0	(20)	(20)
Donation - Ludlow Junior Chess Club	0	0	(224)	(224)
Total Expenditure	(443)	(450)	(888)	(438)
Surplus/Deficit	408	400	(117)	(517)

School Championships

Statement of Profit and Loss

	Actual	Budget	Actual	Variance
	2022/23	2023/24	2023/24	2023/24
Income				
Expenditure				
Medals	0	0	(236)	(236)
Trophies	0	0	0	0
Engraving	0	0	0	0
Total Expenditure	0	0	(236)	(236)
Surplus/Deficit	0	0	(236)	(236)

Megafinal

Statement of Profit and Loss

	Actual 2022/23	Budget 2023/24	Actual 2023/24	Variance 2023/24
Income				
Entries	550	1,100	1,250	150
Donation	600	0	0	0
Total Income	1,150	1,100	1,250	150
Expenditure				
Venue Hire	(600)	(750)	(750)	0
Clipboards x10	(22)	0	0	0
Coloured Paper	(6)	(15)	(25)	(10)
Arbiter Fee	0	0	(100)	(100)
Facebook Advertising	(47)	0	0	0
First Aid Kit	(25)	0	0	0
Volunteer Expenses	(25)	(75)	(65)	10
Tally Counters	(9)	0	0	0
Total Expenditure	(734)	(840)	(940)	(100)
Surplus/Deficit	416	260	310	50

Junior Congress

Statement of Profit and Loss

	Actual 2022/23	Budget 2023/24	Actual 2023/24	Variance 2023/24
Income				
Entries	1,095	1,050	1,670	620
Catering Income	40	0	0	0
Donation	46	0	35	35
Total Income	1,181	1,050	1,705	655
Expenditure				
Venue Hire	(750)	(750)	(800)	(50)
Trophies	(126)	(140)	(69)	71
Gold Medals	(10)	(10)	(28)	(18)
Silver Medals	(10)	(10)	(18)	(8)
Bronze Medals	(17)	(20)	(81)	(61)
Certificates	0	0	(17)	(17)
Puzzle Prize Medal	0	0	(3)	(3)
Arbiter Fee	(50)	0	0	0
Volunteer Gifts/ Refreshments	(32)	(75)	(155)	(80)
Advertising	(79)	0	0	0
ECF Fees	25	0	(10)	(10)
Coloured Paper	(21)	(15)	(2)	13
Scoresheets	0	0	(3)	(3)
Catering Expense	(84)	0	0	0
Mini Easter Eggs	0	0	(19)	(19)
Stripe Charges	(13)	(20)	(44)	(24)
Bad Debts	(80)	0	0	0
Total Expenditure	(1,245)	(1,040)	(1,250)	(210)
Surplus/Deficit	(64)	10	455	445

Shropshire Congress

Statement of Profit and Loss

	Actual 2022/23	Budget 2023/24	Actual 2023/24	Variance 2023/24
Income				
Open Entries	690	945	1,095	150
Major Entries	1,239	1,155	1,385	230
Intermediate Entries	1,320	1,435	1,065	(370)
Minor Entries	1,170	1,015	1,515	500
Donations	346	50	179	129
Late Entry	20	0	0	0
TOTAL INCOME	4,785	4,600	5,239	639
Expenditure				
Open Prizes (1st = £300, 2nd = £150, 3rd = £75)	(525)	(525)	(500)	25
Major Prizes (1st = £300, 2nd = £150, 3rd = £75)	(525)	(525)	(525)	0
Intermediate Prizes (1st = £300, 2nd = £150, 3rd = £75)	(525)	(525)	(525)	0
Minor Prizes (1st = £300, 2nd = £150, 3rd = £75)	(525)	(525)	(525)	0
Grading Prizes (£50, 3 per section)	(600)	(600)	(598)	2
Compensation (increased prize)	0	0	(31)	(31)
Junior Prize (4 * £25 book tokens)	0	0	(100)	(100)
Arbiter Fee	(150)	(150)	(180)	(30)
Arbiter Expenses (hotel/meal)	(252)	(300)	(265)	35
Congress Organisers/Arbiters Saturday Meal	(139)	(150)	(177)	(27)
Doorman	0	0	(170)	(170)
Venue Hire	(617)	(650)	(685)	(35)
Titled Players Expenses	0	0	0	0
Table & Chair Hire	(250)	0	(312)	(312)
Paypal/Stripe Charges	(102)	(100)	(114)	(14)
ECF Fees	(63)	0	(45)	(45)
Scoresheets	(29)	(65)	(49)	16
Gifts for WHG Staff	(39)	(50)	(27)	23
TOTAL EXPENDITURE	(4,340)	(4,165)	(4,828)	(663)
SURPLUS / (DEFICIT)	445	435	410	(25)

Donated Sets

Statement of Profit and Loss

	Qty	Value	2023/24 Actual
Sales to date			
2022/23			
Highley School - sets	10	85	
Childe Lacon School - sets	10	85	
Shrewsbury Colleges - sets	18	153	
Shrewsbury Colleges - clocks	2	44	
Ludlow Library - old sets	4	0	
Ludlow Library - demo board	1	0	
Ludlow Library - demo ladder	1	0	
Market Drayton Library - old clocks	2	0	
Market Drayton Library - ladder	1	0	
2023/24			
Broseley School - sets	5	43	43
Birchfield School - sets	4	34	34
Clee Hill Academy - sets	4	34	34
Clee Hill Academy - clock	1	22	22
Total Sales		500	133

Cost to date

2022/23			
Highley School - sets	10	(170)	
Childe Lacon School - sets	10	(170)	
Shrewsbury Colleges - sets	18	(305)	
Shrewsbury Colleges - clocks	2	(88)	
Ludlow Library - old sets	4	0	
Ludlow Library - clocks	3	(170)	
Ludlow Library - demo board	1	(80)	
Ludlow Library - demo ladder	1	0	
Market Drayton Library - Old DGT clocks	2	0	
Market Drayton Library - ladder	1	0	
Postage		(110)	
2023/24			
Broseley School - sets	5	(85)	(85)
Birchfield School - sets	4	(68)	(68)
Clee Hill Academy - sets	4	(68)	(68)
Clee Hill Academy - clock	1	(44)	(44)
Wellington Board Games Café - Sets	4	(68)	(68)
Spares set (broken pieces)	1	(17)	(17)
Total Cost		(1,441)	(349)
Total Subsidy to date		(942)	(217)

Equipment to be donated

	No.	Value
Originally Purchased		
Folding Boards + Sets	90	1,526
Clocks	8	352
		<u>1,878</u>
Less Sold/Donated per above		
Folding Boards + Sets	-56	(950)
Clocks	-3	(132)
		<u>(1,082)</u>
Equipment held in Stock		
Folding Boards + Sets	34	577
Clocks	5	220
		<u>796</u>
If sold at half price		<u>398</u>
Cost to Association		<u>(400)</u>

Overheads

Statement of Profit and Loss

	Actual 2022/23	Budget 2023/24	Actual 2023/24	Variance 2023/24
Income				
Live Board Hire	110	0	240	240
ECF Award	0	0	250	250
Staffordshire ECJOA Zonal	0	0	100	100
Bank Interest	15	10	35	25
Total Income	125	10	625	615
Expenditure				
MCCU Affiliation	0	(15)	14	29
Public Liability Insurance	(111)	(150)	(201)	(51)
Equipment Insurance	0	(100)	0	100
Cloud Storage	0	(40)	0	40
Depreciation - Existing Equipment	(68)	(60)	(58)	2
Depreciation - New Purchases	(19)	(60)	(71)	(11)
Corporation Tax	(139)	0	(24)	(24)
Live Board Running Costs	0	0	(157)	(157)
Printer Ink/Cables	0	0	(144)	(144)
Barclaycard Fees	0	0	(5)	(5)
Clock Batteries	0	0	(20)	(20)
Champagne - Francis	0	0	(43)	(43)
Contingency	0	0	0	0
Total Expenditure	(337)	(425)	(709)	(284)
Surplus/Deficit	(212)	(415)	(84)	331

Capital Purchases

Fixed Assets

	Budget	Actual	Variance
	2023/24	2023/24	2023/24
Expenditure			
Alan Shaw Trophy		(119)	
Wifi Dongles		(66)	
Easel (School Banner)		(18)	
Storage Boxes (Nerdy)		(20)	
Swiss Manager Software		(133)	
Total Expenditure	(300)	(357)	(57)

Balance Sheet as at 31 March 2024

Fixed Assets

Trophies, chess sets, clocks	401
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Current Assets

Stock	1,454
Debtors	113
Prepayments	878
Deposit Account	3,803
Current Account	332
	6,580

Creditors: falling due within 1 year

Accruals and creditors	(428)
Deferred Income	(50)

Net current assets	
	6,102

Total Assets less Current Liabilities	
	6,503

Reserves

General Account	
<i>Balance B/F</i>	5,799
<i>Surplus / (Deficit) for the year</i>	704
TOTAL RESERVES	
	6,503

Shropshire Chess Association Assets Register

	Jun-23	Additions	Disposals	Transfer	May-24
Held by Chris Lewis					
DGT 10 Clocks	6	-	-1	-	5
Seitek Clocks	19	-	-	-	19
Analogue clocks	4	-	-	-	4
Silicone Chess Mats	40	-	-	-	40
Plastic Boards	48	-	-	-	48
Sets	90	-	-	-	90
Smaller floppy boards	21	-	-	-	21
DGT Boards + Clocks	9	-	-	-	9
Laptops	3	-	-	-	3
Held by Matthew Clark					
DGT Boards + Clocks	0	-	-	-	0
Plastic Boards	0	-	-	-	0
Junior Chess Club (stored at nerdy)					
Plastic Boards	11	-	-	-	11
Sets	11	-	-	-	11
DGT 10 Clocks	4	-	-	-	4
DGT 10 Clocks that SCA has access to					
Newport	5	-	-	-	5
Oswestry	10	-	-	-	10
Wellington	5	-	-1	-	4
Telepost	5	-	-	-	5
Other (Maddocks or Telford?)	5	-	-	-	5
Trophies					
Div 1 (Silver King)	1	-	-	-	1
Div 2	1	-	-	-	1
Div 3	1	-	-	-	1
Cox Shield	1	-	-	-	1
Minor Knockout Trophy	1	-	-	-	1
Summer Quickplay Trophy	1	-	-	-	1
Individual Trophy	1	-	-	-	1
Minor Individual Trophy	1	-	-	-	1
Alan Shaw Trophy	0	1	-	-	1