Scottish Pool Association
Income and expenditure statement for the year ended 31 December 2017

	£ 2017	£ 2016
Income		
Affiliation income	1,305	2,000
Event income	144,059	138,220
Sponsorship income	0	2,000
Other income	0	0
Total income	**145,364**	**142,220**
Expenditure		
Direct costs of events		
Event costs - Accommodation	57,024	55,692
Event costs - Supers Prize fund	30,400	30,400
Event costs - Other costs	16,073	14,935
Event costs - Scottish Doubles prize money	3,200	3,120
Event costs - Scottish Singles other costs	0	2,000
Event costs - Scottish Singles prize money	6,500	5,940
Event costs - Willie McCartney (Grassroots) - prize money	4,130	4,875
Event costs - International Events	4,518	15,620
Promoters fees	11,955	11,897
Trophies	1,350	2,464
	135,150	146,943
Overhead expenses		
Accounting and administration costs	480	720
SPA Pool shirts	0	0
Equipment purchased	557	0
Event Insurance	0	0
Executive members and team managers expenses	2,000	164
Fees and subscriptions (inc. drug testing)	5,693	3,680
Grants and donations	0	0
Web hosting and domain costs	594	568
Sundry expenses (inc.photos, labtops, academy etc...)	385	2,460
	9,709	7,592
Total expenditure	**144,859**	**154,535**
Surplus / (deficit) for period	**505**	**(12,315)**

Scottish Pool Association

Balance sheet as at 31 December 2016

	£	£
Debtors and prepayments		
Loans	0	0
Prepayments	0	0
Sundry	4,050	992
	4,050	992
Cash at bank and in hand		
Events Account	29,150	24,816
General Account	1,711	2,463
Petty cash account	0	0
	30,861	27,279
Accruals and other creditors	(10,280)	(4,145)
Net assets/(liabilities)	**24,631**	**24,126**
Represented by:		
Surplus/(deficit) - b/fwd from previous year	24,126	36,441
Surplus/(deficit) - current year profit/(loss)	505	(12,315)
	24,631	**24,126**

Notes to the balance sheet

Description of item	£	BS item
Stock of medals - RJM Sports	4,050	Sundry
	0	
Balance sheet total	4,050	
Amounts set aside for administration and accounting	(480)	Accruals
Prepaid affiliation income	(50)	Prepaid income
IM Funds returned in 2018	(9,750)	Prepaid income
Balance sheet total	(10,280)	