

REPORT OF THE DIRECTORS AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012
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 2012**

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THE ENGLISH BRIDGE UNION LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2012

DIRECTORS:	S D R Bugden J A H Petrie M R D Hill J E Cope H J Dhondy J Dhondy J V Gibson G W Jepson M G Oliver I Payn
SECRETARY:	B Capal
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 2012**

The directors present their report with the financial statements of the company for the year ended 31 March 2012.

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 competition contract bridge.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 April 2011 to the date of this report.

S D R Bugden
J A H Petrie
M R D Hill
H J Dhondy
J Dhondy
G W Jepson
M G Oliver
I Payn

Other changes in directors holding office are as follows:

J E Cope - appointed 6 October 2011
J V Gibson - appointed 5 October 2011

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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.

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.

THE ENGLISH BRIDGE UNION LIMITED

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2012

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 special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

B Capal - Secretary

26 June 2012

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

We have audited the financial statements of The English Bridge Union Limited for the year ended 31 March 2012 on pages six to eleven. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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.

Respective responsibilities of directors and auditors

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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2012 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion 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.

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

Matters on which we are required to report by exception

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 in preparing the Report of the Directors.

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

26 June 2012

THE ENGLISH BRIDGE UNION LIMITED

PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2012

	Notes	31.3.12 £	31.3.11 £
TURNOVER	2	1,697,993	1,602,801
Cost of sales		1,218,228	1,279,287
GROSS PROFIT		479,765	323,514
Administrative expenses		412,790	375,384
OPERATING PROFIT/(LOSS)	3	66,975	(51,870)
Interest receivable and similar income		3,084	3,189
PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION		70,059	(48,681)
Tax on profit/(loss) on ordinary activities	4	569	(1,472)
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		69,490	(47,209)

The notes form part of these financial statements

THE ENGLISH BRIDGE UNION LIMITED

BALANCE SHEET

31 MARCH 2012

	Notes	31.3.12 £	£	31.3.11 £	£
FIXED ASSETS					
Tangible assets	6		422,043		433,350
CURRENT ASSETS					
Stocks	7	42,294		70,547	
Debtors	8	222,457		188,254	
Cash at bank		546,118		439,137	
		<u>810,869</u>		<u>697,938</u>	
CREDITORS					
Amounts falling due within one year	9	344,384		312,250	
			<u>466,485</u>		<u>385,688</u>
NET CURRENT ASSETS					
			<u>888,528</u>		<u>819,038</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
CAPITAL AND RESERVES					
Called up share capital	10		5		5
Profit and loss account	11		888,523		819,033
			<u>888,528</u>		<u>819,038</u>
SHAREHOLDERS' FUNDS			<u>888,528</u>		<u>819,038</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on 26 June 2012 and were signed on its behalf by:

S D R Bugden - Director

M R D Hill - 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 2012

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

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

Stocks

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

Deferred tax

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

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.

2. TURNOVER

The turnover and profit (2011 - loss) before taxation are attributable to the one principal activity of the company.

Turnover, which is net of VAT and returns, relates to:

	31.3.12	31.3.11
	£	£
Subscriptions	587,535	529,182
Organising bridge competitions & congresses	602,596	591,560
Supplies of goods and services	507,862	482,059
	<hr/>	<hr/>
	1,697,993	1,602,801
	<hr/>	<hr/>

3. OPERATING PROFIT/(LOSS)

The operating profit (2011 - operating loss) is stated after charging:

	31.3.12	31.3.11
	£	£
Depreciation - owned assets	11,952	17,887
Auditors' remuneration	8,195	7,850
Foreign exchange differences	-	1
	<hr/>	<hr/>

THE ENGLISH BRIDGE UNION LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2012

3. **OPERATING PROFIT/(LOSS) - continued**

Directors' remuneration	-	-
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4. **TAXATION**

Analysis of the tax charge/(credit)

The tax charge/(credit) on the profit on ordinary activities for the year was as follows:

	31.3.12	31.3.11
	£	£
Current tax:		
UK corporation tax	569	(1,472)
Tax on profit/(loss) on ordinary activities	569	(1,472)

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

5. **EMPLOYEES**

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

	31.3.12	31.3.11
	£	£
Wages and salaries	423,705	408,538
Social security	40,614	38,628
Pension costs	8,923	9,035
	473,242	456,201
Average number of monthly employees (includes 5 part-timers (5 in 2011).)	19	18

6. **TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2011	493,724	87,716	150,108	731,548
Additions	-	395	250	645
At 31 March 2012	493,724	88,111	150,358	732,193
DEPRECIATION				
At 1 April 2011	80,134	77,627	140,437	298,198
Charge for year	4,045	4,492	3,415	11,952
At 31 March 2012	84,179	82,119	143,852	310,150
NET BOOK VALUE				
At 31 March 2012	409,545	5,992	6,506	422,043
At 31 March 2011	413,590	10,089	9,671	433,350

THE ENGLISH BRIDGE UNION LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2012

7. STOCKS			31.3.12	31.3.11
			£	£
Bridge stationery & sundries			<u>42,294</u>	<u>70,547</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.3.12	31.3.11
			£	£
Trade debtors			69,753	38,395
Other debtors			<u>152,704</u>	<u>149,859</u>
			<u>222,457</u>	<u>188,254</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.3.12	31.3.11
			£	£
Trade creditors			85,066	92,467
Taxation and social security			54,495	69,667
Other creditors			<u>204,823</u>	<u>150,116</u>
			<u>344,384</u>	<u>312,250</u>
10. CALLED UP SHARE CAPITAL				
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.12	31.3.11
			£	£
96	Ordinary	£0.05	<u>5</u>	<u>5</u>
11. RESERVES				Profit and loss account
				£
At 1 April 2011				819,033
Profit for the year				<u>69,490</u>
At 31 March 2012				<u>888,523</u>
12. CONTINGENT LIABILITIES				
There were no contingent liabilities at 31 March 2012 (2011: NIL).				

THE ENGLISH BRIDGE UNION LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2012

13. OTHER FINANCIAL COMMITMENTS

Pension commitments

The company operates a defined contribution pension scheme on behalf of certain employees. The assets of the scheme are held separately from those of the company in an independently administered fund. On current employees the company is committed to paying £8,800 for the next financial year (2011: £9,020).

Lease commitments - operating leases

At 31 March 2012, the company had annual commitments of £9,380 (2011 : £10,427) under non-cancellable operating leases which expire between 2 - 5 years.

14. RELATED PARTY DISCLOSURES

During the year administrative assistance was provided by the company's staff to The EBU Youth and Education Trust, a registered Charity. The company has not charged for its services. S D R Bugden, J A H Petrie, M R D Hill and M G Oliver were Trustees of The EBU Youth and Education Trust during the year.

15. ULTIMATE CONTROLLING PARTY

There is no single controlling party and no ultimate controlling party.

THE ENGLISH BRIDGE UNION LIMITED

TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2012

	31.3.12		31.3.11	
	£	£	£	£
Turnover				
Competitions & equipment hire	602,596		591,560	
Subscriptions	587,535		529,182	
Masterpoints	83		1,468	
Bridge Shop sales	227,698		219,899	
English Bridge advertising	65,921		47,620	
Licence fees	49,971		48,558	
Education : general	29,869		33,149	
Education : student training	61,376		43,271	
Education : junior home events	11,377		7,128	
Education : teacher training	7,085		7,606	
Other income	1,930		12,050	
Junior internationals	1,100		9,416	
National bridge organisations	38,267		36,661	
Internationals	12,846		15,135	
Laws & ethics	339		98	
		1,697,993		1,602,801
Cost of sales				
Competitions	470,074		479,544	
Subscriptions	44,755		44,634	
Masterpoints	14,120		26,119	
Bridge shop cost of sales	169,869		166,484	
English Bridge	182,053		185,054	
Education : general	29,151		41,979	
Education : student training	51,662		45,700	
Education : junior home events	22,365		18,257	
Education : teacher training	24,877		16,042	
Junior internationals	39,261		40,239	
Internationals	60,217		78,180	
National Bridge Organisations	35,180		36,833	
Laws & ethics	25,901		28,841	
Licences	14,624		8,625	
Club liaison	30,896		30,907	
		1,215,005		1,247,438
GROSS PROFIT		482,988		355,363
Other income				
Deposit account interest		3,084		3,189
		486,072		358,552
Expenditure				
Rates and services	20,246		22,068	
Insurance	11,256		11,326	
Light and heat	6,625		6,812	
Wages	223,289		195,921	
Recruitment & temporary staff	1,034		564	
Meetings	12,094		15,172	
Telephone	4,544		4,419	
Stationery & photocopying	17,232		17,141	
Carried forward	296,320	486,072	273,423	358,552

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 2012

	31.3.12		31.3.11	
	£	£	£	£
Brought forward	296,320	486,072	273,423	358,552
Postage & carriage	10,895		10,077	
Publicity & marketing	8,444		7,781	
Computer expenses	41,934		28,294	
Repairs and renewals	4,623		4,116	
Cleaning	7,127		7,102	
Sundry expenses	1,733		2,825	
Professional fees	8,953		6,344	
Auditors' remuneration	8,195		7,850	
Foreign exchange losses	-		1	
		<u>388,224</u>		<u>347,813</u>
		97,848		10,739
Universal membership		3,223		31,849
Finance costs				
Bank charges		<u>12,614</u>		<u>9,684</u>
		82,011		(30,794)
Depreciation				
Freehold property	4,045		4,045	
Fixtures and fittings	4,492		8,587	
Computer equipment	<u>3,415</u>		<u>5,255</u>	
		<u>11,952</u>		<u>17,887</u>
NET PROFIT/(LOSS)		<u>70,059</u>		<u>(48,681)</u>

This page does not form part of the statutory financial statements

THE ENGLISH BRIDGE UNION LIMITED

COMPETITION RESULTS BEFORE OVERHEADS FOR THE YEAR ENDED 31ST MARCH 2012

All figures in £

EVENT	INCOME			EXPENDITURE				NET RESULT			
	Entry Fees	Sponsors/ Donations	TOTAL	Venue Hire	Prizes	TD Costs	Other Expenses	TOTAL	2011/2012	2010/2011	2009/2010
Autumn Congress	19,747		19,747	4,025	3,541	3,522	955	12,043	7,704	(2,391)	2,761
Autumn Overseas Congress (Kos 2011)	13,516	6,200	19,716	0	2,119	3,305	4,364	9,788	9,928	14,730	15,202
Autumn Sim Pairs	17,012		17,012	0	0	0	6,055	6,055	10,957	12,719	13,779
Blackpool Easter	0		0	0	0	0	0	0	0	3,410	2,773
Blackpool Year End	13,178		13,178	1,216	2,410	1,846	1,068	6,540	6,638	5,962	5,750
Brighton Summer	107,885	100	107,985	37,158	20,561	29,967	10,051	97,737	10,248	7,448	12,789
Club Sim Pairs	5,447		5,447	0	250	0	522	772	4,675	4,085	0
Conwen Trophy	8,560		8,560	2,246	1,350	1,225	453	5,274	3,286	2,683	2,539
Crockfords Cup	9,289		9,289	1,000	2,120	609	485	4,214	5,075	6,012	4,301
Easter Festival	27,920		27,920	11,323	4,742	4,372	1,110	21,947	6,373	4,435	5,268
Garden Cities Trophy	6,233		6,233	1,298	800	1,524	2,026	5,648	585	1,258	774
Guernsey Congress	19,587		19,587	1,642	2,810	4,428	2,566	11,446	8,141	9,063	8,896
Harrogate Congress	22,559		22,559	2,863	3,920	4,427	1,819	13,029	9,530	13,133	12,238
Hubert Phillips Bowl	5,037		5,037	50	960	0	0	1,010	4,027	3,882	4,103
Inter-Club KO	14,279		14,279	330	2,320	0	78	2,728	11,551	11,758	11,813
Jersey Festival	17,665	1,000	18,665	2,000	2,640	2,339	7,001	13,980	4,685	6,231	7,299
Mid Week Congress	12,287		12,287	875	2,090	1,706	615	5,286	7,001	0	0
National Pairs	17,855		17,855	7,514	3,190	3,248	1,321	15,273	2,582	7,231	1,365
National Womens Teams	0		0	0	0	0	0	0	0	84	327
Pachabo Cup	5,500		5,500	1,233	1,000	1,210	541	3,984	1,516	1,944	1,207
Portland Pairs	15,540		15,540	2,742	2,620	3,548	401	9,311	6,229	5,324	5,284
Ranked Masters Pairs	12,648		12,648	3,092	2,210	3,307	1,051	9,660	2,988	2,551	2,310
Scarborough Congress	21,061		21,061	2,191	3,860	3,164	1,863	11,078	9,983	9,900	8,156
Seniors & Veterans	19,311	500	19,811	2,815	4,220	2,849	1,399	11,283	8,528	7,755	9,219
Seniors Congress	19,448		19,448	3,683	3,490	3,664	857	11,694	7,754	7,592	9,531
Seniors KO	2,850		2,850	0	580	0	128	708	2,142	1,991	1,897
Spring Bank Holiday	19,214		19,214	5,000	3,120	3,761	1,509	13,390	5,824	5,599	7,893
Spring Foursomes	14,195	3,000	17,195	3,621	5,000	4,580	937	14,138	3,057	1,193	1,856
Spring O/Seas Congress (Marbella 12)	14,725	4,550	19,275	0	2,169	3,102	1,264	6,535	12,740	6,049	9,980
Spring Sim Pairs	12,847		12,847	0	0	0	5,204	5,204	7,643	8,336	10,114
Swiss Teams Congress	10,035		10,035	2,100	1,740	1,551	623	6,014	4,021	4,898	5,825
Tollmache Cup	11,347		11,347	3,233	135	2,963	723	7,055	4,292	1,826	1,356
Torquay	14,116		14,116	3,797	2,560	1,956	1,024	9,337	4,779	4,584	4,727
Year End Congress	33,953		33,953	11,323	6,042	4,395	1,105	22,865	11,088	8,205	10,819
Joint Ventures	15,241		15,241	0	0	0	0	0	15,241	14,135	17,615
Equipment Hire & General Income	7,159		7,159	0	0	0	0	0	7,159	1,895	1,251
General Sponsorship	0		0	0	0	0	0	0	0	5,555	4,348
Other Direct Costs	0		0	0	0	0	95,448	95,448	(95,448)	(99,009)	(96,408)
Totals	564,846	15,350	602,596	118,370	94,570	102,568	154,566	470,074	132,522	112,016	128,957

THE ENGLISH BRIDGE UNION LIMITED

RESULTS FROM JOINT VENTURE COMPETITIONS FOR THE YEAR ENDED 31ST MARCH 2012

COUNTY	MONTH IN WHICH EVENT HELD	NET INCOME (£'S)
Avon	March	533
Bedfordshire	March	340
Bedfordshire	June	408
Berks & Bucks	June	623
Channel Islands	March	125
Cornwall	September	215
Derbyshire	September	655
Dorset	June	317
Essex	July	645
Gloucestershire	July	456
Hants & Isle of Wight	May	499
Herefordshire	July	456
Hertfordshire	July	645
Hertfordshire	September	439
Kent	May	487
Leicestershire	March	424
London	March	870
Manchester	July	283
Manchester	March	272
Merseyside & Cheshire	May	193
Merseyside & Cheshire	March	175
Norfolk	May	533
Northamptonshire	June	385
Nottinghamshire	July	643
Surrey	September	2017
Sussex	May	507
Sussex	July	724
Warwickshire	May	363
Westmorland	September	340
Wiltshire	March	669
TOTAL		15241

Overall Total carried forward to Competition Results (page 14)