

YORKSHIRE CONTRACT BRIDGE ASSOCIATION

ACCOUNTS

For the year ended 31 March 2024

YORKSHIRE CONTRACT BRIDGE ASSOCIATION

ACCOUNTS

Year ended 31 March 2024

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YORKSHIRE CONTRACT BRIDGE ASSOCIATION

BALANCE SHEET

As at 31 March 2024

	Note	2024 £	2023 £
CAPITAL ACCOUNT			
Opening balance		61,932	59,397
Surplus for the year		2,606	2,535
		<u>64,538</u>	<u>61,932</u>
Closing balance		<u>64,538</u>	<u>61,932</u>
FIXED ASSETS – per schedule		1,524	1,901
CURRENT ASSETS			
Pay2Play		700	790
Prepayments		988	5,228
Cash at bank		64,494	60,383
		<u>66,182</u>	<u>66,401</u>
CURRENT LIABILITIES			
Creditors and accruals	2	<u>3,168</u>	<u>6,370</u>
NET CURRENT ASSETS		<u>63,014</u>	<u>60,031</u>
		<u>64,538</u>	<u>61,932</u>

We approve the accounts and confirm that we have made available all relevant records and information for their preparation.

N Woolven – Chairman

L Millet – Treasurer

2024

For and on behalf of the YCBA Management Board

The attached notes form an integral part of these accounts

YORKSHIRE CONTRACT BRIDGE ASSOCIATION

SCHEDULE OF FIXED ASSETS

Year ended 31 March 2024

	Computers & other equipment £	Table covers £	Bridge accessories & equipment £	Cups & trophies £	Duplicating machine & boards £	Total £
Cost						
At 1 April 2023	8,607	1,181	15,879	2,497	2,989	31,153
At 31 March 2024	8,607	1,181	15,879	2,497	2,989	31,153
Depreciation						
At 1 April 2023	8,607	1,181	13,978	2,497	2,989	29,252
Charge for the year	-	-	377	-	-	377
At 31 March 2024	8,607	1,181	14,355	2,497	2,989	29,629
Net book value						
At 31 March 2023	-	-	1,901	-	-	1,901
At 31 March 2024	-	-	1,524	-	-	1,524

YORKSHIRE CONTRACT BRIDGE ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 March 2024

	Note	2024 £	2023 £	
INCOME				
Bank interest received		3,333	991	
Pay2Play		6,036	4,252	
Competitions		10,572	8,607	
Sundry income		140	-	
		<u>20,081</u>	<u>13,850</u>	
EXPENDITURE				
Administration				
Officials' expenses		564	268	
Printing, postage & stationery		262	175	
Technology grants		9,403	-	
Training		2,728	-	
Promotional expenses		-	5,321	
Sundries		2,268	1,307	
Donation		-	1,170	
Insurance		662	669	
Bank charges		11	61	
EBU and BBO licence fees		490	338	
Accountancy		710	518	
Competition expenses				
External competitions		-	560	
Depreciation		377	928	11,315
		<u>17,475</u>	<u>928</u>	<u>11,315</u>
SURPLUS FOR THE YEAR		<u><u>2,606</u></u>	<u><u>2,535</u></u>	

The attached notes form an integral part of these accounts

YORKSHIRE CONTRACT BRIDGE ASSOCIATION

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

1. Accounting policies

(a) Accounting convention

The accounts are prepared under the historical cost convention.
Where possible, expenses have been charged against relevant income.
No account has been produced for events that are not financially complete at 31 March 2024.

(b) Depreciation

Depreciation of fixed assets is provided on cost over their estimated useful lives. The annual rates and methods of depreciation are as follows:-

Computers & other equipment	33.3% straight line basis
Table covers	20% straight line basis
Bridge accessories and equipment	5% or 20% straight line basis
Cups and trophies	5% straight line basis
Duplimate machine and boards	33.3% straight line basis

2. Creditors and accruals

Accountancy	580
Competitions	1,188
Vouchers	1,400
	<hr/>
	£ 3,168
	<hr/> <hr/>

ACCOUNTANTS' REPORT
ON THE UNAUDITED ACCOUNTS TO
THE MANAGEMENT BOARD OF THE YORKSHIRE CONTRACT BRIDGE ASSOCIATION

In accordance with the engagement letter dated 9 May 2019, we have prepared the accounts for the year ended 31 March 2024 on pages 2 to 5 from the accounting records and information and explanations you have given to us.

The accounts have been compiled on the accounting basis set out in note 1 and are not intended to achieve full compliance with United Kingdom generally accepted accounting principles.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to you, in accordance with the terms of our engagement letter dated 9 May 2019. Our work has been undertaken solely to prepare your accounts for your approval and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH 08/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

You have approved the accounts for the year ended 31 March 2024 and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

Leigh House
28-32 St Paul's Street
LEEDS
LS1 2JT

Brown Butler
Chartered Accountants

2024