

# **YORKSHIRE CONTRACT BRIDGE ASSOCIATION**

## **ACCOUNTS**

**For the year ended 31 March 2026**

YORKSHIRE CONTRACT BRIDGE ASSOCIATION

ACCOUNTS

Year ended 31 March 2026

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YORKSHIRE CONTRACT BRIDGE ASSOCIATION

BALANCE SHEET

As at 31 March 2026

	Note	2026 £	2025 £
<b>CAPITAL ACCOUNT</b>			
Opening balance		53,496	64,538
Surplus/(Deficit) for the year		1,018	(11,042)
		<u>54,514</u>	<u>53,496</u>
		<u><u>54,514</u></u>	<u><u>53,496</u></u>
<b>FIXED ASSETS – per schedule</b>		2,190	3,609
<b>CURRENT ASSETS</b>			
EBU universal membership		1,200	746
Prepayments		4,958	745
Cash at bank		58,802	55,604
		<u>64,960</u>	<u>57,095</u>
		<u><u>64,960</u></u>	<u><u>57,095</u></u>
<b>CURRENT LIABILITIES</b>			
Creditors and accruals	2	12,636	7,208
		<u>12,636</u>	<u>7,208</u>
		<u><u>12,636</u></u>	<u><u>7,208</u></u>
<b>NET CURRENT ASSETS</b>		52,324	49,887
		<u>52,324</u>	<u>49,887</u>
		<u><u>54,514</u></u>	<u><u>53,496</u></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

2026

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 2026

	Computers & other equipment £	Table covers £	Bridge accessories & equipment £	Cups & trophies £	Duplimate machine & boards £	Total £
Cost						
At 1 April 2025	<u>8,607</u>	<u>1,181</u>	<u>15,879</u>	<u>2,497</u>	<u>6,493</u>	<u>34,657</u>
At 31 March 2026	<u>8,607</u>	<u>1,181</u>	<u>15,879</u>	<u>2,497</u>	<u>6,493</u>	<u>34,657</u>
Depreciation						
At 1 April 2025	8,607	1,181	14,606	2,497	4,157	31,048
Charge for the year	<u>-</u>	<u>-</u>	<u>251</u>	<u>-</u>	<u>1,168</u>	<u>1,419</u>
At 31 March 2026	<u>8,607</u>	<u>1,181</u>	<u>14,857</u>	<u>2,497</u>	<u>5,325</u>	<u>32,467</u>
Net book value						
At 31 March 2025	<u>-</u>	<u>-</u>	<u>1,273</u>	<u>-</u>	<u>2,336</u>	<u>3,609</u>
At 31 March 2026	<u>-</u>	<u>-</u>	<u>1,022</u>	<u>-</u>	<u>1,168</u>	<u>2,190</u>

YORKSHIRE CONTRACT BRIDGE ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 March 2026

	Note	2026 £	2025 £
<b>INCOME</b>			
Bank interest received		976	2,749
EBU universal membership		6,961	5,967
Competitions		53,394	45,259
		<u>61,331</u>	<u>53,975</u>
<b>EXPENDITURE</b>			
Administration			
Officials' expenses		483	2,618
Printing, postage & stationery		-	175
Youth Bridge		91	-
Technology grants		3,564	8,550
Training		2,186	1,669
Hospitality		247	-
Sundries		1,369	1,339
Insurance		662	662
Bank charges		246	56
EBU and BBO licence fees		951	525
Accountancy		580	580
Competition expenses		48,515	47,424
Depreciation		1,419	1,419
		<u>60,313</u>	<u>65,017</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u><u>1,018</u></u>	<u><u>(11,042)</u></u>

The attached notes form an integral part of these accounts

YORKSHIRE CONTRACT BRIDGE ASSOCIATION

NOTES TO THE ACCOUNTS

Year ended 31 March 2026

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 2026.

(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	12,056
	<hr/>
	£ 12,636
	<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 2026 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](http://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 2026 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

2026