

LEEDS BRIDGE CLUB TRUST

England & Wales · Charity number 1161317

Details

Status Registered

Legal form Charitable company

Company number [09490140](#)

Registered 2015-04-17

Register [View on the Charity Commission register](#)

Contact

Address Moorallerton Sports & Social Centre
Stonegate Road
Leeds
LS17 6EL

Phone 01423874673

Email secretary@leedsbridgeclub.com

Website www.leedsbridgeclub.com

Activities

Objects: OBJECTS THE CHARITY'S OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: FOR THE PUBLIC BENEFIT (A) THE ADVANCEMENT OF AMATEUR SPORT BY PROMOTING THE GAME OF BRIDGE FOR THE BENEFIT OF THE RESIDENTS OF LEEDS AND THE SURROUNDING AREA. (B) THE PROVISION OF FACILITIES FOR THE LEARNING, TEACHING AND PLAYING OF BRIDGE FOR THE BENEFIT OF THE RESIDENTS OF LEEDS AND THE SURROUNDING AREA WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE.

Activities: The promotion of bridge and the provision of facilities for the learning, teaching and playing of bridge.

Classification

- **How:** Provides Services
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£34,042	£26,265	-	-
2024-03-31	£33,539	£24,655	-	-
2023-03-31	£30,492	£25,090	-	-
2022-03-31	£26,279	£27,578	-	-
2021-03-31	£13,514	£25,692	-	-

Trustees

Name	Role	Appointed
ARTHUR SELMAN		2015-03-14
Brenda Susan Friedman		2018-07-24
Dr Julian Hayward		2021-11-02
Helen Anne Dickinson		2024-11-07
TERENCE WILLIAM READ		2015-03-14
William Holmes		2019-10-07

LEEDS BRIDGE CLUB TRUST

England & Wales - Charity number 1161317

Accounts

Leeds Bridge Club Trust

(A company limited by guarantee)

Registered Charity Number: 1161317

Company Number: 9490140

Report and Financial Statements for the year ended 31 March 2025

Leeds Bridge Club Trust

Financial Statements for the year ended 31 March 2025

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Leeds Bridge Club Trust

Report of the Trustees for the year ended 31 March 2025

The trustees, who are also the directors of the charity, are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity is governed by its Memorandum and Articles of Association, was incorporated as a company limited by guarantee on 14 March 2015, was registered as a charity on 17 April 2015 and commenced activities on 1 April 2015.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The purposes of the charity are:

- The advancement of amateur sport by promoting the game of bridge for the benefit of the residents of Leeds and the surrounding area.
- The provision of facilities for the learning, teaching and playing of bridge for the benefit of the residents of Leeds and the surrounding area with the object of improving conditions of life.

In shaping our objectives for the period and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public Benefit: running a charity (PB2)".

The strategies employed to achieve the charity's aims and objectives are to:

- Encourage new players.
- Maintain a convivial atmosphere with a spirit of inclusiveness encouraging all members to participate in the running of the club and its events.
- Develop initiatives to enhance the skills of those members who wish to excel at club, Yorkshire and national events.
- Operate prudently and cost-effectively so as to minimise the costs of club membership.

ACHIEVEMENTS AND PERFORMANCE

Membership numbers and attendance at our face-to face bridge sessions have been stable throughout the period, with daytime sessions continuing to prove more popular than evening sessions. We are pleased to welcome Shadwell Bridge Club (a local independent bridge Club) which now utilises our facilities on Friday evenings, conveniently at a time when our bridge suite is otherwise vacant.

First and second year beginner lessons have continued to be well attended, as have our Stepping Stones and Improvers sessions, both intended to offer beginners a 'next level' learning experience and gratifyingly well used as a step up to our more competitive sessions.

Charges for lessons and bridge sessions are in line with other similar organisations in the region and are at a level to ensure accessibility to all members of the public. Consistent with our charitable purposes some lessons have been organised by experienced teachers using our facilities without charge. We seek to minimise the cost of provided lessons and also run some free seminars.

Leeds Bridge Club Trust

Report of the Trustees for the year ended 31 March 2025

We have encouraged all within our community to take part in our activities either as part of our teaching programmes or participating in our bridge sessions, both as players and as providers of voluntary administrative services to support those sessions. Gratifyingly, we continue to see some of our more enthusiastic newer members continuing to take up such voluntary roles at various levels of responsibility.

FINANCIAL REVIEW

The charity's overall financial position is sound, with a surplus for the period of £7,777 (PY surplus of £8,884). Income and activity levels remain at much the same level as the previous year and are sufficient to cover anticipated expenses having regard to a reasonable level of contribution to MASSC expenses.

The trustees having regard to future liquidity requirements have placed available funds on interest-bearing deposit accounts of up to 12 months duration.

The charity's reserves at 31 March 2025 are £80,904 (31 March 2024: £73,127). It is the charity's policy to maintain sufficient financial reserves to cover working capital, any future adversity and in particular for upgrading facilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name and registration number: Leeds Bridge Club Trust 1161317

The charity carries out certain non-contractual bridge matters under the name Leeds Bridge Club.

Company registration number: 9490140

Principal and registered office: Moor Allerton Sports & Social Centre, Stonegate Road, Leeds LS17 6EL

Directors & Trustees: BS Friedman, J Hayward, W Holmes, TW Read, and A Selman served during the year and since the year end. HA Dickinson was appointed on 7 November 2024 and has served continuously since then. In accordance with the charity's Articles of Association, TW Read and W Holmes will retire and, being eligible, will seek re-election by members at the Annual General Meeting on 6 November 2025.

Any qualifying person is eligible for election as a director and would be recommended for election by the existing directors where considered a suitable person with requisite skills to complement the existing board.

Company Secretary: TW Read

Approved by order of the Board of Trustees on 16 September 2025 and signed on its behalf by



TW Read – Company Secretary

Leeds Bridge Club Trust
(Registered charity no 1161317)
Independent Examiner's Report to the Trustees on the
Financial Statements for the year ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 5 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jonathan Crossley FCA
Brays Chartered Accountants, Riverview Court, Castle Gate, Wetherby, LS22 6LE

Date: 19 September 2025

Leeds Bridge Club Trust
Statement of Financial Activity including Income and Expenditure
Account for the year ended 31 March 2025

		2025	2024
		Unrestricted	Unrestricted
		fund	fund
		£	£
	<i>Notes</i>		
INCOMING RESOURCES			
Interest on bank deposits		1,775	1,035
Yorkshire League matches		1,506	1,451
Lessons		3,055	4,484
Membership subscriptions		1,417	1,292
Table money		23,876	24,375
Other income	3	2,413	902
Total incoming resources		<u>34,042</u>	<u>33,539</u>
RESOURCES EXPENDED			
Area hire charges & operating lease rental		2,730	2,677
Bridge software & equipment		980	300
Bridge supplies		119	462
Contribution to MASSC expenses	4	9,454	7,659
Yorkshire League matches		3,065	2,283
UM fees		2,907	3,043
Teaching		200	-
Other expenses	5	6,810	8,231
Total resources expended		<u>26,265</u>	<u>24,655</u>
NET INCOMING RESOURCES		7,777	8,884
FUND BROUGHT FORWARD AT 31 MARCH		73,127	64,243
FUND CARRIED FORWARD AT 31 MARCH		<u><u>80,904</u></u>	<u><u>73,127</u></u>

The notes on pages 7 to 10 form part of these financial statements.

Leeds Bridge Club Trust Balance Sheet as at 31 March 2025

		2025 Unrestricted fund £	2025 Unrestricted fund £	2024 Unrestricted fund £	2024 Unrestricted fund £
FIXED ASSETS					
Tangible assets	8		15,992		18,466
CURRENT ASSETS					
Debtors	9	305		-	
Investments	10	37,459		33,000	
Cash at bank	1	44,060		39,138	
Total current assets		81,824		72,138	
LIABILITIES					
Creditors: amounts falling due within 1 year	11	16,912		17,477	
Net current assets			64,912		54,661
Total net assets			80,904		73,127
FUNDS OF THE CHARITY					
Unrestricted funds			80,904		73,127

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ending 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees and directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the Board of Trustees on 16 September 2025 and were signed on its behalf by:



T-W Read, Director

The notes on pages 7 to 10 form part of the financial statements.

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2025

1 ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Charities SORP (FRS 102)', applicable accounting standards, the Charities Act 2011 and the Companies Act 2006.

Incoming resources

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Taxation

As a registered charity the company is generally exempt from Corporation Tax, but not VAT. Irrecoverable VAT is included in the cost of the items to which it relates.

Fixed assets

Individual fixed assets are capitalised at cost and depreciated over their useful economic lives on a straight-line basis as follows:

Teaching room	7.5%
Furniture and fixtures	15%
Computer and electronic equipment	25%

Cash at bank

Cash at bank includes cash on deposit with a maturity of one month or less.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Unrestricted funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

2 LEGAL STATUS OF LEEDS BRIDGE CLUB TRUST

Leeds Bridge Club Trust was incorporated in England and Wales as a private company limited by guarantee on 14 March 2015 and was registered as a charity on 17 April 2015. The charity is a public benefit entity as defined by FRS 102. All members agree to pay £1 in the event of the company winding up unless they have resigned more than 12 months previously thereto.

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2025

3 OTHER INCOME

	2025 £	2024 £
Miscellaneous	799	142
Christmas party	1,614	760
	2,413	902

4 CONTRIBUTION TO MASSC EXPENSES

Moor Allerton Sports & Social Centre (MASSC) is a separate registered charity (no 1179842) providing educational and recreational facilities for the inhabitants of Leeds Metropolitan District and surrounding area. The charity is a group member of MASSC, pays a contribution determined annually towards the expenses of MASSC and has the exclusive use of the bridge suite at the premises at Stonegate Road which it uses for its own purposes.

Members of the charity also effect separate membership of MASSC and enjoy the general facilities they provide.

5 OTHER EXPENSES

	2025 £	2024 £
Bank charges	148	160
Charitable & other events	367	177
Christmas party	1,622	646
Computer and internet expenses	89	644
Depreciation	2,474	2,626
Independent examination	1,020	1,020
Insurance	517	489
Miscellaneous	402	454
Online Tournament Director charges	-	930
Online Platform Provider charges	29	597
Postage and stationery	142	163
Repairs and maintenance	-	325
	6,810	8,231

6 TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS

No trustees expenses have been incurred and no trustee received remuneration or other benefit from their work with the charity

There are no related party transactions in the reporting period that require disclosure.

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2025

7 CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objects.

8 TANGIBLE FIXED ASSETS

	Teaching room £	Furniture & fixtures £	Computer equipment £	Total £
COST				
As at 1 April 2024	26,751	7,204	4,712	38,667
Additions in period	-	-	-	-
Disposals in period	-	-	-	-
As at 31 March 2025	26,751	7,204	4,712	38,667
DEPRECIATION				
As at 1 April 2024	9,027	6,461	4,712	20,200
Charge in period	2,006	468	-	2,474
Eliminated on disposals	-	-	-	-
As at 31 March 2025	11,033	6,929	4,712	22,674
NET BOOK VALUE				
As at 31 March 2025	15,718	274	-	15,992
As at 31 March 2024	17,724	742	-	18,466

9 DEBTORS

	2025 £	2024 £
Prepayments and accrued income	305	-
	305	-

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2025

10 INVESTMENTS

Current asset investments comprise cash on deposit with a maturity of less than one year not held to meet short-term cash commitments as they fall due.

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	2,203	2,474
Membership fees in advance	3,760	4,600
Duplicate sessions purchased in advance	10,949	10,403
	16,912	17,477

12 CONTINGENT ASSET

The charity has a mortgage over certain land at Stonegate Road referred to in note 4 above in an amount of £54,289.99 indexed by the Retail Price Index from March 2019 that is repayable in the event of a sale of the whole property or MASSC entering into receivership. The directors consider such eventualities to be remote and no value has been placed on this asset in the accounts.

LEEDS BRIDGE CLUB TRUST

England & Wales - Charity number 1161317

Accounts

Leeds Bridge Club Trust

(A company limited by guarantee)

Registered Charity Number: 1161317

Company Number: 9490140

Report and Financial Statements for the year ended 31 March 2024

Leeds Bridge Club Trust

Financial Statements for the year ended 31 March 2024

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Leeds Bridge Club Trust

Report of the Trustees for the year ended 31 March 2024

The trustees, who are also the directors of the charity, are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity is governed by its Memorandum and Articles of Association, was incorporated as a company limited by guarantee on 14 March 2015, was registered as a charity on 17 April 2015 and commenced activities on 1 April 2015.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The purposes of the charity are:

- The advancement of amateur sport by promoting the game of bridge for the benefit of the residents of Leeds and the surrounding area.
- The provision of facilities for the learning, teaching and playing of bridge for the benefit of the residents of Leeds and the surrounding area with the object of improving conditions of life.

In shaping our objectives for the period and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public Benefit: running a charity (PB2)".

The strategies employed to achieve the charity's aims and objectives are to:

- Encourage new players.
- Maintain a convivial atmosphere with a spirit of inclusiveness encouraging all members to participate in the running of the club and its events.
- Develop initiatives to enhance the skills of those members who wish to excel at club, Yorkshire and national events.
- Operate prudently and cost-effectively so as to minimise the costs of club membership.

ACHIEVEMENTS AND PERFORMANCE

Membership numbers and attendance at our face-to face bridge sessions have been stable throughout the period, although both remain considerably lower than pre-pandemic levels, with daytime sessions continuing to prove more popular than evening sessions.

Lessons have been well-attended, as have our Stepping Stones and Improvers sessions reintroduced in February 2023 and February 2024 respectively), both intended to offer beginners a 'next level' learning experience. Gratefully, a few of our more enthusiastic newer members are becoming more involved with helping to run some of the sessions, and we have managed to recruit more helpers with other aspects of running the club.

Charges for lessons and bridge sessions are in line with other similar organisations in the region and are at a level to ensure accessibility to all members of the public. Since September 2022 consistent with our charitable purposes some lessons have been organised by experienced teachers using our facilities without charge. We seek to minimise the cost of provided lessons and also run some free seminars.

Leeds Bridge Club Trust

Report of the Trustees for the year ended 31 March 2024

We have encouraged all within our community to take part in our activities either as part of our teaching programmes or participating in our bridge sessions, both as players and as providers of voluntary administrative services to support those sessions.

FINANCIAL REVIEW

The charity's overall financial position is sound, with a surplus for the period of £8,884 (PY surplus of £5,402). Income and activity levels remain below those pre COVID-19 pandemic though sufficient to cover anticipated expenses having regard to a reasonable level of contribution to MASSC expenses.

The trustees having regard to future liquidity requirements have placed available funds on interest-bearing deposit accounts of up to 12 months duration.

The charity's reserves at 31 March 2024 are £73,127 (31 March 2023: £64,243). It is the charity's policy to maintain sufficient financial reserves to cover working capital, any future adversity and in particular for upgrading facilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name and registration number: Leeds Bridge Club Trust 1161317

The charity carries out certain non-contractual bridge matters under the name Leeds Bridge Club.

Company registration number: 9490140

Principal and registered office: Moor Allerton Sports & Social Centre, Stonegate Road, Leeds LS17 6EL

Directors & Trustees: BS Friedman, J Hayward, W Holmes, TW Read, and A Selman served during the year and since the year end. In accordance with the charity's Articles of Association BS Friedman & J Hayward will retire and, being eligible, will seek re-election by members at the Annual General Meeting on 7 November 2024.

Any qualifying person is eligible for election as a director and would be recommended for election by the existing directors where considered a suitable person with requisite skills to complement the existing board.

Company Secretary: TW Read

Approved by order of the Board of Trustees on 2 September 2024 and signed on its behalf by



TW Read – Company Secretary

Leeds Bridge Club Trust
(Registered charity no 1161317)
Independent Examiner's Report to the Trustees on the
Financial Statements for the year ended 31 March 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 5 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jonathan Crossley

Jonathan Crossley FCA
Brays Chartered Accountants, Riverview Court, Castle Gate, Wetherby, LS22 6LE

Date: 16 September 2024

Leeds Bridge Club Trust
Statement of Financial Activity including Income and Expenditure
Account for the year ended 31 March 2024

	2024 Unrestricted fund £	2023 Unrestricted fund £
	<i>Notes</i>	
INCOMING RESOURCES		
Interest on bank deposits	1,035	389
Yorkshire League matches	1,451	1,570
Lessons	4,484	4,082
Membership subscriptions	1,292	1,361
Table money	24,375	21,524
Other income	902	1,566
	3	
Total incoming resources	33,539	30,492
RESOURCES EXPENDED		
Area hire charges & operating lease rental	2,677	2,600
Bridge software & equipment	300	299
Bridge supplies	462	-
Contribution to MASSC expenses	7,659	3,956
Yorkshire League matches	2,283	1,915
UM fees	3,043	2,698
Teaching	-	2,780
Other expenses	8,231	10,842
	5	
Total resources expended	24,655	25,090
NET INCOMING RESOURCES	8,884	5,402
FUND BROUGHT FORWARD AT 31 MARCH	64,243	58,841
FUND CARRIED FORWARD AT 31 MARCH	73,127	64,243

The notes on pages 7 to 10 form part of these financial statements.

Leeds Bridge Club Trust Balance Sheet as at 31 March 2024

		2024		2023	
		Unrestricted fund		Unrestricted fund	
		£	£	£	£
FIXED ASSETS	<i>Notes</i>				
Tangible assets	8		18,466		21,093
CURRENT ASSETS					
Debtors	9	-		404	
Investments	10	33,000		13,223	
Cash at bank	1	39,138		44,706	
Total current assets		72,138		58,333	
LIABILITIES					
Creditors: amounts falling due within 1 year	11		17,477		15,183
Net current assets			54,661		43,150
Total net assets			73,127		64,243
FUNDS OF THE CHARITY					
Unrestricted funds			73,127		64,243

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ending 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees and directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the Board of Trustees on 2 September 2024 and were signed on its behalf by:



T W Read, Director

The notes on pages 7 to 10 form part of the financial statements.

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2024

1 ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Charities SORP (FRS 102)', applicable accounting standards, the Charities Act 2011 and the Companies Act 2006.

Incoming resources

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Taxation

As a registered charity the company is generally exempt from Corporation Tax, but not VAT. Irrecoverable VAT is included in the cost of the items to which it relates.

Fixed assets

Individual fixed assets are capitalised at cost and depreciated over their useful economic lives on a straight-line basis as follows:

Teaching room	7.5%
Furniture and fixtures	15%
Computer and electronic equipment	25%

Cash at bank

Cash at bank includes cash on deposit with a maturity of one month or less.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Unrestricted funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

2 LEGAL STATUS OF LEEDS BRIDGE CLUB TRUST

Leeds Bridge Club Trust was incorporated in England and Wales as a private company limited by guarantee on 14 March 2015 and was registered as a charity on 17 April 2015. The charity is a public benefit entity as defined by FRS 102. All members agree to pay £1 in the event of the company winding up unless they have resigned more than 12 months previously thereto.

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2024

3 OTHER INCOME

	2024	2023
	£	£
Miscellaneous	142	460
Christmas party	760	1,106
	902	1,566

4 CONTRIBUTION TO MASSC EXPENSES

Moor Allerton Sports & Social Centre (MASSC) is a separate registered charity (no 1179842) providing educational and recreational facilities for the inhabitants of Leeds Metropolitan District and surrounding area. The charity is a group member of MASSC, pays a contribution determined annually towards the expenses of MASSC and has the exclusive use of the bridge suite at the premises at Stonegate Road which it uses for its own purposes.

Members of the charity also effect separate membership of MASSC and enjoy the general facilities they provide.

5 OTHER EXPENSES

	2024	2023
	£	£
Bank charges	160	139
Bar and refreshments	-	75
Charitable & other events	177	-
Christmas party	646	1,079
Computer and internet expenses	644	300
Depreciation	2,626	2,966
Independent examination	1,020	1,070
Insurance	489	529
Miscellaneous	454	793
Online Tournament Director charges	930	1,650
Online Platform Provider charges	597	1,461
Postage and stationery	163	108
Professional fees	-	646
Repairs and maintenance	325	26
	8,231	10,842

6 TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS

No trustees expenses have been incurred and no trustee received remuneration or other benefit from their work with the charity

There are no related party transactions in the reporting period that require disclosure.

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2024

7 CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objects.

8 TANGIBLE FIXED ASSETS

	Teaching room £	Furniture & fixtures £	Computer equipment £	Total £
COST				
As at 1 April 2023	26,751	7,204	4,712	38,667
Additions in period	-	-	-	-
Disposals in period	-	-	-	-
As at 31 March 2024	26,751	7,204	4,712	38,667
DEPRECIATION				
As at 1 April 2023	7,021	5,909	4,644	17,574
Charge in period	2,006	552	68	2,626
Eliminated on disposals	-	-	-	-
As at 31 March 2024	9,027	6,461	4,712	20,200
NET BOOK VALUE				
As at 31 March 2024	17,724	742	-	18,466
As at 31 March 2023	19,730	1,295	68	21,093

9 DEBTORS

	2024 £	2023 £
Prepayments and accrued income	-	567
	-	567

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2024

10 INVESTMENTS

Current asset investments comprise cash on deposit with a maturity of less than one year not held to meet short-term cash commitments as they fall due.

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	2,474	1,748
Membership fees in advance	4,600	3,215
Duplicate sessions purchased in advance	10,403	10,220
	17,477	15,183

12 CONTINGENT ASSET

The charity has a mortgage over certain land at Stonegate Road referred to in note 4 above in an amount of £54,289.99 indexed by the Retail Price Index from March 2019 that is repayable in the event of a sale of the whole property or MASSC entering into receivership. The directors consider such eventualities to be remote and no value has been placed on this asset in the accounts.

LEEDS BRIDGE CLUB TRUST

England & Wales - Charity number 1161317

Accounts

Leeds Bridge Club Trust

(A company limited by guarantee)

Registered Charity Number: 1161317

Company Number: 9490140

Report and Financial Statements for the year ended 31 March 2023

Leeds Bridge Club Trust

Financial Statements for the year ended 31 March 2023

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Leeds Bridge Club Trust

Report of the Trustees for the year ended 31 March 2023

The trustees, who are also the directors of the charity, are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity is governed by its Memorandum and Articles of Association, was incorporated as a company limited by guarantee on 14 March 2015, was registered as a charity on 17 April 2015 and commenced activities on 1 April 2015.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The purposes of the charity are:

- The advancement of amateur sport by promoting the game of bridge for the benefit of the residents of Leeds and the surrounding area.
- The provision of facilities for the learning, teaching and playing of bridge for the benefit of the residents of Leeds and the surrounding area with the object of improving conditions of life.

In shaping our objectives for the period and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public Benefit: running a charity (PB2)".

The strategies employed to achieve the charity's aims and objectives are to:

- Encourage new players.
- Maintain a convivial atmosphere with a spirit of inclusiveness encouraging all members to participate in the running of the club and its events.
- Develop initiatives to enhance the skills of those members who wish to excel at club, Yorkshire and national events.
- Operate prudently and cost-effectively so as to minimise the costs of club membership.

ACHIEVEMENTS AND PERFORMANCE

Our premises reopened for face-to-face bridge in February 2022 as the COVID-19 pandemic restrictions were fully lifted. Attendance has increased throughout this period as more sessions re-opened, though the numbers remain significantly below pre Covid levels. A Monday evening online bridge session continues to be provided though generating less income. The number attending lessons is increasing and is encouraging for the future.

Charges for lessons and bridge sessions are in line with other similar organisations in the region and are at a level to ensure accessibility to all members of the public. Since September 2022 consistent with our charitable purposes some lessons have been organised by experienced teachers using our facilities without charge. We also run some free seminars and seek to minimise the cost of provided lessons.

We have encouraged all within our community to take part in our activities either as part of our teaching programmes or participating in our bridge sessions, both as players and as providers of voluntary administrative services to support those sessions.

Leeds Bridge Club Trust

Report of the Trustees for the year ended 31 March 2023

FINANCIAL REVIEW

The charity's overall financial position is sound, with a surplus for the period of £5,402 (PY deficit of £1,299). Income and activity levels remain below those pre COVID-19 pandemic though sufficient to cover anticipated expenses having regard to a reasonable level of contribution to MASSC expenses.

The trustees having regard to future liquidity requirements have placed available funds on interest-bearing deposit accounts of up to three months duration.

The charity's reserves at 31 March 2023 are £64,243 (31 March 2022: £58,841). It is the charity's policy to maintain sufficient financial reserves to cover working capital, any future adversity and in particular for upgrading facilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name and registration number: Leeds Bridge Club Trust 1161317

The charity carries out certain non-contractual bridge matters under the name Leeds Bridge Club.

Company registration number: 9490140

Principal and registered office: Moor Allerton Sports & Social Centre, Stonegate Road, Leeds LS17 6EL

Directors & Trustees: BS Friedman, J Hayward, W Holmes, TW Read, and A Selman served during the year and since the year end. In accordance with the charity's Articles of Association B Homes & A Selman will retire and, being eligible, will seek re-election by members at the Annual General Meeting on 7 November 2023.

Any qualifying person is eligible for election as a director and would be recommended for election by the existing directors where considered a suitable person with requisite skills to complement the existing board.

Company Secretary: TW Read

Approved by order of the Board of Trustees on 1 August 2023 and signed on its behalf by



TW Read – Company Secretary

Leeds Bridge Club Trust
(Registered charity no 1161317)
Independent Examiner's Report to the Trustees on the
Financial Statements for the year ended 31 March 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 5 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

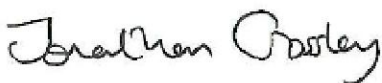
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jonathan Crossley ACA
Brays Chartered Accountants, Riverview Court, Castle Gate, Wetherby, LS22 6LE

Date: 7 August 2023

Leeds Bridge Club Trust
Statement of Financial Activity including Income and Expenditure
Account for the year ended 31 March 2023

	2023 Unrestricted fund £	2022 Unrestricted fund £
<i>Notes</i>		
INCOMING RESOURCES		
Interest on bank deposits	389	27
Yorkshire League matches	1,570	905
Lessons	4,082	8,835
Membership subscriptions	1,361	1,400
Table money	21,524	15,061
Other income	3 1,566	51
Total incoming resources	30,492	26,279
RESOURCES EXPENDED		
Area hire charges & operating lease rental	2,600	2,600
Bridge software & equipment	299	-
Contribution to MASSC expenses	4 3,956	3,595
Yorkshire League matches	1,915	923
UM fees	2,698	2,693
Teaching	2,780	4,902
Other expenses	5 10,842	12,865
Total resources expended	25,090	27,578
NET INCOMING RESOURCES	5,402	(1,299)
FUND BROUGHT FORWARD AT 31 MARCH	58,841	60,140
FUND CARRIED FORWARD AT 31 MARCH	64,243	58,841

The notes on pages 7 to 10 form part of these financial statements.

Leeds Bridge Club Trust Balance Sheet as at 31 March 2023

		2023		2022	
	Notes	Unrestricted fund	Unrestricted fund	Unrestricted fund	Unrestricted fund
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		21,093		24,059
CURRENT ASSETS					
Debtors	9	404		567	
Investments	10	13,223		13,042	
Cash at bank	1	44,706		37,275	
Total current assets		58,333		50,884	
LIABILITIES					
Creditors: amounts falling due within 1 year	11	15,183		16,102	
Net current assets			43,150		34,782
Total net assets			64,243		58,841
FUNDS OF THE CHARITY					
Unrestricted funds			64,243		58,841

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ending 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees and directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the Board of Trustees on 1 August 2023 and were signed on its behalf by:



T W Read, Director

The notes on pages 7 to 10 form part of the financial statements.

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2023

1 ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Charities SORP (FRS 102)', applicable accounting standards, the Charities Act 2011 and the Companies Act 2006.

Incoming resources

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Taxation

As a registered charity the company is generally exempt from Corporation Tax, but not VAT. Irrecoverable VAT is included in the cost of the items to which it relates.

Fixed assets

Individual fixed assets are capitalised at cost and depreciated over their useful economic lives on a straight-line basis as follows:

Teaching room	7.5%
Furniture and fixtures	15%
Computer and electronic equipment	25%

Cash at bank

Cash at bank includes cash on deposit with a maturity of one month or less.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Unrestricted funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

2 LEGAL STATUS OF LEEDS BRIDGE CLUB TRUST

Leeds Bridge Club Trust was incorporated in England and Wales as a private company limited by guarantee on 14 March 2015 and was registered as a charity on 17 April 2015. The charity is a public benefit entity as defined by FRS 102. All members agree to pay £1 in the event of the company winding up unless they have resigned more than 12 months previously thereto.

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2023

3 OTHER INCOME

	2023 £	2022 £
Miscellaneous	460	51
Christmas party	1,106	-
	1,566	51

4 CONTRIBUTION TO MASSC EXPENSES

Moor Allerton Sports & Social Centre (MASSC) is a separate registered charity (no 1179842) providing educational and recreational facilities for the inhabitants of Leeds Metropolitan District and surrounding area. The charity is a group member of MASSC, pays a contribution determined annually towards the expenses of MASSC and has the exclusive use of the bridge suite at the premises at Stonegate Road which it uses for its own purposes.

Members of the charity also effect separate membership of MASSC and enjoy the general facilities they provide.

5 OTHER EXPENSES

	2023 £	2022 £
Bank charges	139	-
Bar and refreshments	75	-
Christmas party	1,079	-
Computer and internet expenses	300	447
Depreciation	2,966	3,193
Independent examination	1,070	400
Insurance	529	502
Miscellaneous	793	1,308
Online Tournament Director charges	1,650	3,280
Online Platform Provider charges	1,461	3,444
Postage and stationery	108	25
Professional fees	646	50
Repairs and maintenance	26	216
	10,842	12,865

6 TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS

No trustees expenses have been incurred and no trustee received remuneration or other benefit from their work with the charity

There are no related party transactions in the reporting period that require disclosure.

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2023

7 CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objects.

8 TANGIBLE FIXED ASSETS

	Teaching room £	Furniture & fixtures £	Computer equipment £	Total £
COST				
As at 1 April 2022	26,751	7,204	4,712	38,667
Additions in period	-	-	-	-
Disposals in period	-	-	-	-
As at 31 March 2023	26,751	7,204	4,712	38,667
DEPRECIATION				
As at 1 April 2022	5,015	5,087	4,506	14,608
Charge in period	2,006	822	138	2,966
Eliminated on disposals	-	-	-	-
As at 31 March 2023	7,021	5,909	4,644	17,574
NET BOOK VALUE				
As at 31 March 2023	19,730	1,295	68	21,093
As at 31 March 2022	21,736	2,117	206	24,059

9 DEBTORS

	2023 £	2022 £
Prepayments and accrued income	404	567
	404	567

Leeds Bridge Club Trust

Notes on the Accounts for the year ended 31 March 2023

10 INVESTMENTS

Current asset investments comprise cash on deposit with a maturity of less than one year not held to meet short-term cash commitments as they fall due.

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	1,748	2,355
Membership fees in advance	3,215	3,430
Duplicate sessions purchased in advance	10,220	10,317
	15,183	16,102

12 CONTINGENT ASSET

The charity has a mortgage over certain land at Stonegate Road referred to in note 4 above in an amount of £54,289.99 indexed by the Retail Price Index from March 2019 that is repayable in the event of a sale of the whole property or MASSC entering into receivership. The directors consider such eventualities to be remote and no value has been placed on this asset in the accounts.

LEEDS BRIDGE CLUB TRUST

England & Wales - Charity number 1161317

Accounts

LEEDS BRIDGE CLUB TRUST

(A company limited by guarantee)

Report and Financial Statements

Year ending 31 March 2022

Charity number: 1161317

Company number: 9490140

LEEDS BRIDGE CLUB TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2022

The trustees, who are also the directors of the charity, are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity is governed by its Memorandum and Articles of Association, was incorporated as a company limited by guarantee on 14 March 2015, was registered as a charity on 17 April 2015 and commenced activities on 1 April 2015.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The purposes of the charity are:

- The advancement of amateur sport by promoting the game of bridge for the benefit of the residents of Leeds and the surrounding area.
- The provision of facilities for the learning, teaching and playing of bridge for the benefit of the residents of Leeds and the surrounding area with the object of improving conditions of life.

In shaping our objectives for the period and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public Benefit: running a charity (PB2)".

The strategies employed to achieve the charity's aims and objectives are to:

- Encourage new players.
- Maintain a convivial atmosphere with a spirit of inclusiveness encouraging all members to participate in the running of the club and its events.
- Develop initiatives to enhance the skills of those members who wish to excel at club, Yorkshire and national events.
- Operate prudently and cost-effectively so as to minimise the costs of club membership.

ACHIEVEMENTS AND PERFORMANCE

Our premises partially reopened for face-to-face bridge at the end of July 2021 as the COVID-19 pandemic restrictions were reduced, though had to close once again in mid-December due to the rise of the 'Omicron' Covid-19 variant reopening again in February 2022 as the new guidelines were lifted. Attendance currently remains substantially below pre Covid levels. Though providing less income, online bridge will continue to be offered on a reduced basis in line with the general trend of bridge at present. Face-to-face lessons have also now been reintroduced and, though not as many are now currently being provided, are reasonably well attended by a number of beginners.

Charges for lessons and bridge sessions have not been increased, are in line with other similar organisations in the region and at a level to ensure accessibility to all members of the public. In line with our charitable purposes we run some free seminars and seek to minimise the cost of provided lessons which, subject to overall financial prudence, we are prepared to subsidise.

LEEDS BRIDGE CLUB TRUST

We have encouraged all within our community to take part in our activities either as part of our teaching programmes or participating in our bridge sessions, both as players and as providers of voluntary administrative services to support those sessions.

FINANCIAL REVIEW

The charity's overall financial position is sound, despite a deficit for the period of £1,299 (PY deficit of £12,178). Income and activity levels remained subdued to the ongoing COVID-19 pandemic.

The trustees having regard to future liquidity requirements have placed available funds on interest-bearing deposit accounts of up to three months duration.

The charity's reserves at 31 March 2022 are £58,841 (31 March 2021: £60,140). It is the charity's policy to maintain sufficient financial reserves to cover working capital, any future adversity and in particular for upgrading facilities. Such reserves are considered sufficient to cover the period whilst face to face bridge returns, and for a period thereafter should future activity levels be materially less than previously.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name and registration number: Leeds Bridge Club Trust 1161317

The charity carries out certain non-contractual bridge matters under the name Leeds Bridge Club.

Company registration number: 9490140

Principal and registered office: Moor Allerton Sports & Social Centre, Stonegate Road, Leeds LS17 6EL

Directors & Trustees: BS Friedman, W Holmes, TW Read, and A Selman served during the year and since the year end. J Hayward was appointed on 2 November 2021 and has served continuously since then. In accordance with the charity's Articles of Association TW Read will retire and, being eligible, will seek re-election by members at the Annual General Meeting on 8 December 2022.

Any qualifying person is eligible for election as a director and would be recommended for election by the existing directors where considered a suitable person with requisite skills to complement the existing board.

Company Secretary: TW Read

Approved by order of the Board of Trustees on 25 July 2022 and signed on its behalf by



TW Read – Company Secretary

LEEDS BRIDGE CLUB TRUST

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
OF LEEDS BRIDGE CLUB TRUST**

I report to the charity trustees on my examination of the accounts of the company for the year ending 31 March 2022 set out pages 5 to 10.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the company (who are also the directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

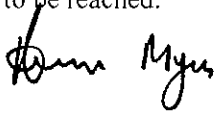
Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 ACT and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with the such records; or
- the accounts did not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed  Date 1st September 2022

Name HOWARD MYERS

Professional qualifications TAX ADVISER

Howard Myers & Co
Accountants & Tax Consultants
14 Sandhill Lawns
Sandhill Lane
Leeds LS17 6TT

LEEDS BRIDGE CLUB TRUST

STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDING 31 MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Unrestricted fund £
INCOMING RESOURCES			
Interest on bank deposits		27	412
Yorkshire League matches		905	583
Lessons		8,835	-
Membership subscriptions		1,400	1,313
Table money		15,060	11,068
Other income	3	51	139
Total incoming resources		26,279	13,514
RESOURCES EXPENDED			
Area hire charges and operating lease rental		2,600	650
Bridge software & equipment		-	300
Contribution to MASSC expenses	4	3,595	11,070
Yorkshire League matches		923	520
Pay to play		2,693	1,955
Teaching		4,902	-
Other expenses	5	12,865	11,197
Total resources expended		27,578	25,692
NET INCOMING RESOURCES		-1,299	-12,178
FUND BROUGHT FORWARD AT 31 MARCH		60,140	72,318
FUND CARRIED FORWARD AT 31 MARCH		58,841	60,140

The notes on pages 7 to 10 form part of these financial statements

LEEDS BRIDGE CLUB TRUST

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 Unrestricted Fund £	2021 Unrestricted Fund £
FIXED ASSETS			
Tangible assets	8	24,059	27,251
CURRENT ASSETS			
Debtors	9	567	917
Investments	10	13,043	28,043
Cash at bank	1(d)	<u>37,275</u>	<u>20,481</u>
Total current assets		50,885	49,441
LIABILITIES			
Creditors: Amounts falling due within one year	11	<u>16,102</u>	<u>16,552</u>
Net current assets		34,783	32,889
Total net assets		<u>58,841</u>	<u>60,140</u>
The funds of the charity and total charity funds			
Unrestricted funds		<u>58,841</u>	<u>60,140</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ending 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 And 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the Board of Trustees on 25 July 2022 and were signed on its behalf by:

TW Read

TW Read Director

The notes on pages 7 to 10 form part of these financial statements.

LEEDS BRIDGE CLUB TRUST

NOTES ON THE ACCOUNTS

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared on an accruals basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are recognised at historic cost.

(b) Tangible fixed assets

Individual fixed assets are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:

Teaching room – 7.5%

Furniture and fixtures – 15%

Computer and electronic equipment – 25%

(c) Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Cash at bank includes cash on deposit with a maturity of one month or less.

(e) Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

2. LEGAL STATUS OF LEEDS BRIDGE CLUB TRUST

Leeds Bridge Club Trust was incorporated as a company limited by guarantee on 14 March 2015 and was registered as a charity on 17 April 2015. All members agree to pay £1 in the event of the company winding up unless they have resigned more than 12 months previously thereto.

3. OTHER INCOME

	2022	2021
	£	£
Miscellaneous	51	139
	<hr/>	<hr/>
	51	139

LEEDS BRIDGE CLUB TRUST

4. CONTRIBUTION TO MASSC EXPENSES

Moor Allerton Sports & Social Centre (MASSC) is a separate registered charity (no 1179842) providing educational and recreational facilities for the inhabitants of Leeds Metropolitan District and surrounding area. The charity is a group member of MASSC, pays a contribution determined annually towards the expenses of MASSC and has the exclusive use of the bridge suite at their premises at Stonegate Road which it uses for its own purposes.

Members of the charity also effect separate membership of MASSC and enjoy the general facilities they provide.

5. OTHER EXPENSES

	2022	2021
	£	£
Computer and internet expenses	447	-
Depreciation	3,193	3,958
Independent examiner - independent examination	400	400
Insurance	502	429
Miscellaneous	1,308	181
Online Tournament Director charges	3,280	3,102
Online Platform Provider charges	3,444	2,447
Postage and stationery	25	334
Professional fees	50	346
Repairs and maintenance	216	-
	<u>12,865</u>	<u>11,197</u>

6. TRUSTEE REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS

No trustee expenses have been incurred and no trustee received remuneration or other benefit from their work with the charity.

There are no related party transactions in the reporting period that require disclosure.

7. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objects.

LEEDS BRIDGE CLUB TRUST

8. TANGIBLE FIXED ASSETS

	Teaching room £	Furniture & fixtures £	Computer equipment £	Total £
COST				
As at 1 April 2021	26,751	7,204	4,712	38,667
Additions in period	-	-	-	-
At 31 March 2022	<u>26,751</u>	<u>7,204</u>	<u>4,712</u>	<u>38,667</u>
DEPRECIATION				
As at 1 April 2021	3,009	4,038	4,368	11,415
Additions in period	2,006	1,049	138	3,193
At 31 March 2022	<u>5,015</u>	<u>5,087</u>	<u>4,506</u>	<u>14,608</u>
NET BOOK VALUE				
As at 31 March 2021	<u>23,742</u>	<u>3,165</u>	<u>344</u>	<u>27,251</u>
As at 31 March 2022	<u>21,736</u>	<u>2,117</u>	<u>206</u>	<u>24,059</u>

9. DEBTORS

	2022 £	2021 £
Prepayments and Accrued income	<u>567</u>	<u>917</u>

10. INVESTMENTS

Current asset investments comprise cash on deposit with a maturity of less than one year not held to meet short-term cash commitments as they fall due.

LEEDS BRIDGE CLUB TRUST

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	2,355	2,268
Membership fees in advance	3,430	3,930
Duplicate sessions purchased in advance	10,317	10,354
	<u>16,102</u>	<u>16,552</u>

12. CONTINGENT ASSET

The charity has a mortgage over certain land at Stonegate Road referred to in note 4 above in an amount of £54,289.99 indexed by the Retail Price Index from March 2019 that is repayable in the event of a sale of the whole property or MASSC entering into receivership. The directors consider such eventualities to be remote and no value has been placed on this asset in the accounts.