

Charity registration number 1212415 (England and Wales)

EASTBOURNE BRIDGE CLUB

**ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS**

FOR THE PERIOD ENDED 31 MARCH 2026

EASTBOURNE BRIDGE CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr David Lampert
Mr N T Cumming
Mrs C Gawad (Appointed 18 February 2026)
Mr P Booth (Appointed 18 February 2026)
Dr M G Stockton (Appointed 18 February 2026)
Mrs L I Sherlock (Appointed 20 August 2025)
Mr S A Barker
Mrs I F A Triandafyllou
Mrs G L Collins
Mr C D Clark

Charity registration

England and Wales 1212415

Independent examiner

Mr N Coker FCCA
c/o Price & Company
30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

EASTBOURNE BRIDGE CLUB

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EASTBOURNE BRIDGE CLUB

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the period ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The objectives are:

- The advancement of amateur sport by promoting the game of Bridge, principally but not exclusively, for the benefit of the residents of Eastbourne and the surrounding area.
- The provision of facilities for the learning, teaching and playing of Bridge and similar mind games, principally but not exclusively, for the benefit of the residents of Eastbourne and the surrounding area with the object of improving conditions of life.

Achievements and performance

In the first year as a CIO we have successfully improved the Club building and facilities to the standard required for the playing and teaching of Bridge. This includes creating a safe and secure environment for all our members and visitors.

All our sessions and teaching programmes have been assessed and redesigned to ensure that we can deliver a full range of sessions and courses at all levels from beginners to advanced Bridge players. Attendance has been good throughout the year.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

EASTBOURNE BRIDGE CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2026

Structure, governance and management

The trustees who served during the period and up to the date of signature of the financial statements were:

Mr David Lampert

Mr N T Cumming

Mrs C Gawad (Appointed 18 February 2026)

Mr P Booth (Appointed 18 February 2026)

Dr M G Stockton (Appointed 18 February 2026)

Mrs L I Sherlock (Appointed 20 August 2025)

Mr S A Barker

Mrs I F A Triandafyllou

Mrs G L Collins

Mr C D Clark

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee winding up the CIO legally in the event that members wish to do this or it is no longer viable as a Charity.

The Trustees' report was approved by the Board of Trustees.

M G Stockton

Dr M G Stockton

Trustee

10 June 2026

EASTBOURNE BRIDGE CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EASTBOURNE BRIDGE CLUB

I report to the trustees on my examination of the financial statements of Eastbourne Bridge Club (the charity) for the period ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Mr N Coker FCCA

c/o Price & Company
30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH
10 June 2026

EASTBOURNE BRIDGE CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

FOR THE PERIOD ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £
Income from:		
Incoming funds	2	95,735
Charitable activities	3	67,435
Investments	4	401
		<hr/>
Total income		163,571
Expenditure on:		
Charitable activities	5	81,288
		<hr/>
Total expenditure		81,288
		<hr/> <hr/>
Net income and movement in funds		82,283
Reconciliation of funds:		
Fund balances at 6 March 2025		-
		<hr/>
Fund balances at 31 March 2026		82,283
		<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

EASTBOURNE BRIDGE CLUB

BALANCE SHEET AS AT 31 MARCH 2026

		2026	
	Notes	£	£
Fixed assets			
Tangible assets	11		44,721
Current assets			
Stocks	12	1,260	
Debtors	13	5,821	
Cash at bank and in hand		40,109	
		<u>47,190</u>	
Creditors: amounts falling due within one year	14	<u>(9,628)</u>	
Net current assets			37,562
Total assets less current liabilities			<u>82,283</u>
The funds of the charity			
Unrestricted funds	16		82,283
			<u>82,283</u>
			<u>82,283</u>

The financial statements were approved by the trustees on 10 June 2026

Annelie Triandafyllou

Mrs I F A Triandafyllou
Trustee

EASTBOURNE BRIDGE CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Eastbourne Bridge Club is a Charitable Incorporated Organisation (CIO) formed by Eastbourne Bridge Club on 6th March 2025. All assets and liabilities were transferred on that date. The principal address is Flat 3, Staincliffe, 22 Granville Road, Eastbourne, East Sussex, BN20 7HA.

1.1 Reporting period

The financial statements are presented for a period longer than one year, owing to the fact that these are drawn from formation of the CIO.

1.2 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2026**

1 Accounting policies (Continued)

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

EASTBOURNE BRIDGE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2026

1 Accounting policies (Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

1st aid equipment	20% reducing balance
Leasehold improvements	10 years straight line
Bridge equipment	20% reducing balance
Fixtures and fittings	20% reducing balance
Computers	20% reducing balance
Electrical equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

EASTBOURNE BRIDGE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2026

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Incoming funds

	Unrestricted funds 2026 £	Unrestricted funds £
Incoming funds from Eastbourne Bridge Club Sports Club	95,735	-

EASTBOURNE BRIDGE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2026

2 Incoming funds (Continued)

This is the first set of accounts prepared for the Charity following its registration as a Charitable Incorporated Organisation (CIO). The opening balances for assets (note 12), liabilities and unrestricted reserves were transferred from the predecessor Eastbourne Bridge Club on formation of the CIO. The balances have been recognised at their carrying values at the date of transfer and represent the net assets of the former club vested in the CIO.

3 Income from charitable activities

	Unrestricted funds
	2026
	£
Charitable activities	
EBU Virtual club royalties	1,145
Table money from vouchers	38,542
Membership fees	6,900
Supervised pay	7,006
Training	10,194
Visitors	543
Rent income	2,500
Events	605
	<hr/>
	67,435
	<hr/> <hr/>

4 Income from investments

	Unrestricted funds	Unrestricted funds
	2026	
	£	£
Interest receivable	401	-
	<hr/> <hr/>	<hr/> <hr/>

EASTBOURNE BRIDGE CLUB

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2026**

5 Expenditure on charitable activities

	Charitable activities 2026 £
Direct costs	
EBU charges	6,256
Teachers	2,400
Helpers	1,580
Other costs for teachers	385
Teaching courses	98
Bridge supplies	691
Refreshments	1,454
Card charges	835
Event expenses	80
	<hr/>
	13,779
Share of support and governance costs (see note 6)	
Support	62,672
Governance	4,837
	<hr/>
	81,288
	<hr/> <hr/>
Analysis by fund	
Unrestricted funds	81,288
	<hr/> <hr/>

EASTBOURNE BRIDGE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2026

6 Support costs allocated to activities

	2026
	£
Depreciation	6,565
Rent	21,000
Rates	8,457
Insurance	2,523
Repairs & maintenance	16,510
Cleaning	5,332
Telephone	640
Computer supplies	386
Stationery	357
Advertising	215
Small items & presents	686
Governance costs	4,838
	<hr/>
	67,509
	<hr/> <hr/>
Analysed between:	
Charitable activities	67,509
	<hr/> <hr/>

7 Net movement in funds

	2026
	£
The net movement in funds is stated after charging/(crediting):	
Fees payable for the independent examination of the charity's financial statements	600
Depreciation of owned tangible fixed assets	6,565
	<hr/> <hr/>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

EASTBOURNE BRIDGE CLUB

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2026**

9 Employees

The average monthly number of employees during the period was:

	2026 Number
Total	-

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

EASTBOURNE BRIDGE CLUB

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2026**

11 Tangible fixed assets

	1st aid equipment	Leasehold improvements	Bridge equipment	Fixtures and fittings	Computers	Electrical equipment	Total
	£	£	£	£	£	£	£
Cost							
Transferred in	1,128	38,644	5,252	1,330	1,382	1,224	48,960
Additions	-	6,000	4,254	170	-	430	10,854
	<u>1,128</u>	<u>44,644</u>	<u>9,506</u>	<u>1,500</u>	<u>1,382</u>	<u>1,654</u>	<u>59,814</u>
At 31 March 2026	1,128	44,644	9,506	1,500	1,382	1,654	59,814
	<u>1,128</u>	<u>44,644</u>	<u>9,506</u>	<u>1,500</u>	<u>1,382</u>	<u>1,654</u>	<u>59,814</u>
Depreciation and impairment							
Transferred in	758	3,864	2,274	266	684	682	8,528
Depreciation charged in the period	74	4,464	1,446	247	140	194	6,565
	<u>832</u>	<u>8,328</u>	<u>3,720</u>	<u>513</u>	<u>824</u>	<u>876</u>	<u>15,093</u>
At 31 March 2026	832	8,328	3,720	513	824	876	15,093
	<u>832</u>	<u>8,328</u>	<u>3,720</u>	<u>513</u>	<u>824</u>	<u>876</u>	<u>15,093</u>
Carrying amount							
At 31 March 2026	296	36,316	5,786	987	558	778	44,721
	<u>296</u>	<u>36,316</u>	<u>5,786</u>	<u>987</u>	<u>558</u>	<u>778</u>	<u>44,721</u>

EASTBOURNE BRIDGE CLUB

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2026**

12 Stocks

2026
£

Raw materials and consumables

1,260

13 Debtors

2026
£

Amounts falling due within one year:

Prepayments and accrued income

5,821

14 Creditors: amounts falling due within one year

Notes
2026
£

Deferred income

15

6,817

Accruals

2,811

9,628

15 Deferred income

2026
£

Other deferred income

6,817

Deferred income is included in the financial statements as follows:

2026
£

Deferred income is included within:

Current liabilities

6,817

EASTBOURNE BRIDGE CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2026

15 Deferred income (Continued)

	2026
	£
Movements in the period:	
Deferred income at 6 March 2025	-
Resources deferred in the period	6,817
	<hr/>
Deferred income at 31 March 2026	6,817
	<hr/> <hr/>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 March 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
General funds	-	163,571	(81,288)	82,283
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17 Related party transactions

There were no disclosable related party transactions during the period.



Issuer Price & Company

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Parties involved with this document

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Thu, 11th Jun 2026 9:30:26 BST	Martin Stockton - Signer (d8dfd524942f7dfea91a5c83a98e8881)

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Thu, 11th Jun 2026 9:30:26 BST	Signed document confirmation emailed to party email (80.195.121.14)
Thu, 11th Jun 2026 9:30:26 BST	Signed document confirmation emailed to party email (80.195.121.14)
Thu, 11th Jun 2026 9:30:26 BST	Signed document confirmation emails have been sent to all parties.
	Document URL: https://api.signable.app/shareable/envelope?t=3f6f88af-6b48-42ac-a639-557667bf0049 (80.195.121.14)