

THE NOTTINGHAM BRIDGE CLUB – Registered Charity 1170537
EXAMINER’S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

**INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES OF
THE NOTTINGHAM BRIDGE CLUB
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report to the trustees on my examination of the accounts of The Nottingham Bridge Club (the Club) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Club you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (‘the Act’).

I report in respect of my examination of the Club’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner’s statement

I have completed my examination, I confirm that no material 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 Club as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Name David Beaumont

Quals

Address 15 Devonshire Avenue, Beeston, Nottingham, NG9 1BS

Date

THE NOTTINGHAM BRIDGE CLUB – Registered Charity 1170537
 PROFIT AND LOSS ACCOUNT
 FOR THE YEAR ENDED 31ST DECEMBER 2023

	Note	2023	£	2022	£
Turnover					
Subscriptions		2450		2200	
Table Fees	6	13566		13391	
Property Income	7	13673		10564	
Bar Takings	8	740		1146	
Sundry Income	9	987		715	
Gift Aid	10	333		360	
		<u>31748</u>		<u>28376</u>	
Expenses					
Water		880		760	
Light Heat Power Telephone		4221		2666	
Insurance		805		702	
Repairs and Renewals		11207		11729	
Car Park		3472		3472	
Trade Subscriptions	11	4703		3625	
Sundry Expenses		4606		5397	
Cleaning		4290		3590	
Fundraising		51		126	
Bank charges	12	36		154	
Club Depreciation		2796		2641	
		<u>37067</u>		<u>34861</u>	
Net Profit/(Loss)		<u>-5319</u>		<u>-6485</u>	
Gross Income		33989		37292	
Gross Expenditure		39308		43777	

THE NOTTINGHAM BRIDGE CLUB – Registered Charity 1170537
BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Note	2023	£	£	2022	£	£
Fixed Assets							
Tangible Assets	2			226164			229864
Current Assets							
Stocks	3	797			703		
Debtors	4	144			270		
Cash at Bank and In Hand		45205			43577		
Undeposited cheques		38					
		<u>46183</u>			<u>44549</u>		
Current Liabilities							
Prepayments		2990			2416		
Accruals		350			350		
EBU – UMS		192			180		
		<u>3532</u>			<u>2946</u>		
Net Current Assets				42651			41603
Net Assets				<u>268814</u>			<u>271467</u>
Financed by							
General Reserve	5			221030			221030
General Fund	5			45996			51315
				<u>267026</u>			<u>272345</u>

These financial statements are accepted on behalf of the charity by:

Signed _____ Date _____
David Dunford (Chairman), trustee

Signed _____ Date _____
Philip Gross (Treasurer), trustee

THE NOTTINGHAM BRIDGE CLUB – Registered Charity 1170537
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31ST DECEMBER 2023

1 ACCOUNTING POLICIES

Basis of Preparation

The accounts have been prepared under the historical cost convention.

Turnover

Turnover represents the invoiced value of sales of goods and services.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation less an estimated residual value over their expected useful economic life as follows:

Fixtures and fittings and major refurbishment of flats:

15% straight line basis

Electronics 1/3 per year for 3 years

Stock

Stock is valued at the lower of cost and net realisable value after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

2 TANGIBLE FIXED ASSETS

	Land and Buildings	Electronics Fixtures & Fittings	Refurbishment of Flats	Total
	£	£	£	£
<i>Cost</i>				
As at 1 January 2023	216901	66237	9056	292194
Additions		455		
As at 31 December 2023	216901	66692	9056	292194
<i>Depreciation</i>				
As at 1 January 2023		56895	5436	62331
Charge for the year		2796	1359	4155
As at 31 December 2023		59691	6795	66486
<i>Net book value</i>				
As at 31 December 2022	216901	7002	2261	226164
As at 31 December 2021	216901	9343	3620	229864

Land and buildings at historic cost.
 Fixtures and fittings: no additions.
 Refurbishment of flats: no additions.
 Electronics: addition 7 tablets

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 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31ST DECEMBER 2023

3 STOCKS AND WORK IN PROGRESS

	<u>2023 £</u>	<u>2022 £</u>
Stocks	797	703

4 DEBTORS

	<u>2023 £</u>	<u>2022 £</u>
Other Debtors		<u>144</u>
BBO	144	270
Prepayments		<u>2990</u>
Insurance	814	796
Subscriptions		50
Table fees (cashless)	2176	<u>1570</u>
		<u>2686</u>

5 CAPITAL ACCOUNTS

	General Reserve	General Fund	Total
As at 1 January 2023	221030	51315	272345
Share of profit/ (loss)		-5319	-5319
As at 31 December 2023	<u>221030</u>	<u>45996</u>	<u>267026</u>

6 TABLE FEES

	<u>2023 £</u>	<u>2022 £</u>
BBO	2432	4197
Face-to-face	12398	8408
	<u>14830</u>	<u>12605</u>

7 PROPERTY INCOME

	<u>2023 £</u>	<u>£</u>	<u>2022 £</u>
Gross Rents	18480		18480
<i>Less expenses</i>			
Electricity	117	222	
Repairs and Renewals	308	3416	
Insurance	805	702	
Council Tax			
Professional Fees	2218	2218	
Depreciation (Refurbishment)	<u>1359</u>	<u>1359</u>	7916
	<u>13673</u>		<u>10564</u>

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 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31ST DECEMBER 2023

8 BAR SURPLUS

	£	2023	£	£	2022	£
Sales		2981			2146	
Opening Stock	703			290		
Purchases	2335			1413		
	<u>3038</u>			<u>1703</u>		
Less Closing Stock	797			703		
		<u>2241</u>			<u>1000</u>	
		<u>740</u>			<u>1146</u>	

9 SUNDRY INCOME

		2023	£		2022	£
Club Hire		180			250	
Other Income		807			465	
		<u>987</u>			<u>715</u>	

10 GIFT AID

		2023	£		2022	£
		333			360	
		<u>333</u>			<u>360</u>	

11 TRADE SUBSCRIPTIONS

		2023	£		2022	£
EBU UMS	3510			2815		
Waste collection	1085			810		
		<u>4595</u>		<u>3625</u>		

12 BANK CHARGES

		2023	£		2022	£
Charges	192			168		
Interest	156			14		
		<u>36</u>		<u>154</u>		