

Independent examiner's report to the charity trustees of Kelvin Malone Bridge Centre

I report on the accounts of the company for the year ended 31st March 2024 which are set out on pages 7 to 9.

Respective responsibilities of charity trustees and examiner

As the charity trustees (and also the directors of the company 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. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

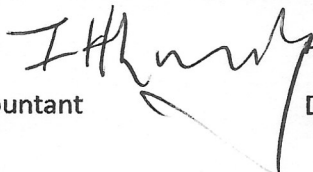
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Ian Lindsay



Address

5 Marmont Park, Belfast BT4 2GR

Retired Chartered Accountant

Date

31 August 2024

Kelvin Malone Bridge Centre

Statement of Financial Activities (inc Income and Expenditure account) for the year ended 31/03/2024

	31/03/2024	31/03/2023
Incoming resources from general funds		
Table money		
Weekly	8,400	6,381
Competitions	435	267
BBO	2,852	3,928
Classes	1,046	933
Refreshment sales	794	624
Subscriptions	4,593	5,313
Fundraising	0	0
Ground rent receivable	3,682	3,682
Service charge receivable	380	380
Room Hire	275	0
Donation Holywood Bridge Club	0	5,214
Catering NIBU events	314	0
Charity events	737	435
Special events	1,392	303
Business Interruption Insurance	0	792
Donations	51	30
Interest rec	1,426	634
	<u>26,376</u>	<u>28,917</u>
Resources expended		
Cost of goods sold and other costs		
Ground rent payable	-7,364	-7,364
Service charge payable	-760	-950
Light, heat and water	-1,734	-2,618
Repairs	-599	-608
Legal and Accountancy fees	-328	-658
Prizes	-2,540	-1,250
Refreshment purchases	-203	-194
Special events expenses	-854	-260
Cleaning payments	-1,042	-910
Household	-79	-57
Computer and website expenses	-322	-293
Post	-90	-78
Nibu affiliation	-895	-1,045
Competition fees and expenses	-315	-165
Insurance	-2,945	-2,609
Charity competitions	-737	-485
Bridge supplies and sundries	-168	-8
Depreciation on Property	-1,629	-1,629
Other Depreciation	0	0
	<u>-22,604</u>	<u>-21,181</u>
Surplus/Deficit for year	<u>3,772</u>	<u>7,737</u>

Registered Number

NI 615888

Kelvin Malone Bridge Centre

Micro-entity Balance Sheet as at

	31/03/2024	31/03/2023
Fixed Assets	167,735	169,364
Current Assets		
Refreshment Stock	0	0
Debtors	4,082	3,252
Deposit account Redwood Bank	48,225	46,798
Bank current account	24,050	21,138
Cash on hand	300	0
	<u>76,656</u>	<u>71,188</u>
Current Liabilities		
Creditors	1,833	-1,766
	<u>74,823</u>	<u>69,422</u>
Total Net Assets	<u>242,558</u>	<u>238,786</u>
The funds of the charity		
Unrestricted funds		
Brought forward	-238,786	-231,049
Surplus/Deficit for year	<u>-3,772</u>	<u>-7,737</u>
	<u>-242,558</u>	<u>-238,786</u>

For the year ended 31/03/2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit of its accounts in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to the subject to the small companies' regime.

Approved by the board on 30th August 2024

And signed on their behalf by


J Baird Director and Treasurer

Kelvin Malone Bridge Centre

Notes to the Financial statements for the year ended 31/03/2024

1 Accounting Policies

The financial statements have been prepared in accordance with applicable standards and under the Historic cost convention

Income and expenditure are stated net of VAT

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

Property	Straight line over 120 years
Computer equipment	20% of cost
Other equipment	20% of cost

Stock is valued at the lower of cost or net realisable value.

2 Restricted Funds

There are no Restricted Funds

3 Tangible Assets

		Leasehold Property	Fixtures and Equipment	Total
Cost				
As at	31 March 2023	195,447	18,409	213,856
Additions			0	0
As at	31 March 2024	<u>195,447</u>	<u>18,409</u>	<u>213,856</u>

Depreciation

As at	31 March 2023	26,083	18,409	44,492
Charge for period		1,629	0	1,629
As at	31 March 2024	<u>27,712</u>	<u>18,409</u>	<u>46,121</u>

Net book value

As at	31 March 2023	169,364	0	169,364
As at	31 March 2024	<u>167,735</u>	<u>0</u>	<u>167,735</u>