

ARGYLL GARDENS BOWLING CLUBS TRUST

England & Wales · Charity number 1069755

Details

Status Registered

Legal form Trust

Registered 1998-05-27

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

Contact

Address Flat 5
Faversham
50 West Cliff Road
Bournemouth
BH4 8BB

Phone 01202 762048

Email stewart.greaves@hotmail.co.uk

Website www.argyllbowlingclubbournemouth.co.uk

Activities

Objects: TO PROVIDE IN THE INTERESTS OF SOCIAL WELFARE BOWLS FACILITIES FOR RECREATION AND LEISURE TIME OCCUPATION, FOR THE PURPOSE OF RELAXATION AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: To provide facilities for the inhabitants of Bournemouth and the neighbourhood in the interests of social welfare bowls for recreation and leisure time occupation, for the purpose of relaxation and with the object of improving the conditions of life for said inhabitants.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** BOURNEMOUTH
- Bournemouth
- Dorset
- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£60,506	£60,401	-	-
2023-09-30	£51,006	£54,293	-	-
2022-09-30	£48,868	£49,459	-	-
2021-09-30	£44,530	£29,688	-	-
2020-09-30	£32,824	£37,712	-	-

Trustees

Name	Role	Appointed
Charles Stewart Greaves	Chair	2018-11-24
Danny Underwood		2025-12-13
David Wheaton Smith		2024-12-14
Pamela O'Neill		2025-12-13
Paul Senon Lopez		2024-12-14
Susan Dickinson		2023-12-12

ARGYLL GARDENS BOWLING CLUBS TRUST

England & Wales - Charity number 1069755

Accounts

Charity registration number 1069755

ARGYLL GARDENS BOWLING CLUBS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

ARGYLL GARDENS BOWLING CLUBS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Committee

Chairman C Greaves

Other members J Crowe
C Graham
K Rees
S Dickinson

(Appointed 12 December 2023)

Honorary officers

Treasurer S Dickinson

Secretary C Graham

Consultant

Ex-officio S Hill
P Harding

Charity number 1069755

Principal address

5 Faversham
50 Westcliff Road
Bournemouth
BH4 8BB

Independent examiner

Hill Osborne
Tower House
Parkstone Road
Poole
BH15 2JH

ARGYLL GARDENS BOWLING CLUBS TRUST

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ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

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 constitution, the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are to provide for the inhabitants of Bournemouth and the neighbourhood, in the interests of social welfare, bowls facilities for recreation and leisure time occupation, for the purposes of relaxation and with the objects of improving the life of said inhabitants.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

The Charity has continued to support its members during the year.

The Café is operated by a separate business and the Trust charges that business an annual rent, together with charges for gas, electricity, water/ sewerage and maintenance. The Trust pays to repair or replace its assets in the Café.

Income arises from season ticket sales, daily receipts during the season from persons playing on the greens, the rent from the café and sundry items of income relating to league levies and other use of the greens.

With the change in approach by Bournemouth Council this is the thirteenth year during which the Trust was responsible for maintenance of the greens all year round with no management license charge to pay to the council. Expenditure now includes the maintenance of the greens, together with the café expenses and the general administrative running costs of the Trust.

Achievements and performance

Significant activities and achievements against objectives

Income increased by £9,500 from the previous year. Expenditure increased by £6,108 and the final result was a surplus of £105 on the general fund.

There was a large increase to the club insurance expense in the year. All clubs have been affected by a large increase in premiums.

Accruals include £2,690 in respect of our Greenkeeper, for additional labour materials and equipment hire this year.

This the thirteenth season when no management charge will be levied by BCP Council but in return the club will be responsible for all the green maintenance together with the buildings and machinery insurance, machinery maintenance and replacement together with water bills.

Financial review

The net surplus for the year was £105 (2023: net deficit £3,287) on the unrestricted general purposes fund. The Charity has accumulated cash reserves at 30 September 2024 of £38,468 (2023: £42,568), and net current assets of £28,843 (2023: £26,090), which the Trustees consider to be satisfactory.

The Charity's funds are held in a Lloyds Treasurers Current account and an Instant Access Business account.

ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Reserves policy

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at the current level in anticipation of any unknown or unforeseen expenditure that the Council may wish the Trust to carry out. 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.

Structure, governance and management

Governing Document

Argyll Gardens Bowling Clubs Trust is a registered charity governed by a constitution adopted on 14 March 1998 and amended on 20 March 2004 and 08 December 2007. Membership of the Trust is open (without election) to all persons in the area of Bournemouth and neighbourhood through membership of the Argyll Bowling Club.

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

C Greaves

R Buck

(Resigned 12 December 2023)

J Crowe

C Graham

K Rees

J Roberts

(Resigned 30 April 2024)

S Dickinson

(Appointed 12 December 2023)

Recruitment and appointment of trustees

The Executive Committee (six members) are elected at the Annual General Meeting each year and, subject to termination of office by resignation or otherwise, shall remain in office until their successors are elected at the next Annual General Meeting. The Annual General Meeting shall elect such honorary officers of the Trust (including the Secretary and Treasurer) as it may from time to time determine. The honorary officers are ex-officio members of the Committee.

The Annual General Meeting shall be held every year immediately following the Annual General Meeting of the Club in November.

The trustees' report was approved by the Executive Committee.

DocuSigned by:

Charles Greaves

F9836721A22D439:...

C Greaves

Chairman

23/11/2024

Date:

ARGYLL GARDENS BOWLING CLUBS TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ARGYLL GARDENS BOWLING CLUBS TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARGYLL GARDENS BOWLING CLUBS TRUST

I report to the trustees on my examination of the financial statements of Argyll Gardens Bowling Clubs Trust (the charity) for the year ended 30 September 2024.

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 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
- 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 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 financial statements to be reached.

DocuSigned by:

Lucia Ball

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Lucia Ball BFP FCA

Hill Osborne

Tower House
Parkstone Road
Poole
BH15 2JH

29/11/2024

Dated:

ARGYLL GARDENS BOWLING CLUBS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	3	12	-
Charitable activities	4	29,497	26,410
Investments	5	431	214
Other income	6	30,566	24,382
Total income		60,506	51,006
Charitable activities	7	58,990	53,084
Governance costs	10	1,411	1,209
Total expenditure		60,401	54,293
Net income/(expenditure) and movement in funds		105	(3,287)
Reconciliation of funds:			
Fund balances at 1 October 2023		43,648	46,935
Fund balances at 30 September 2024		43,753	43,648

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

ARGYLL GARDENS BOWLING CLUBS TRUST

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		14,910		17,558
Current assets					
Debtors	13	2,856		-	
Cash at bank and in hand		38,468		42,568	
		<u>41,324</u>		<u>42,568</u>	
Creditors: amounts falling due within one year	14	12,481		16,478	
Net current assets			28,843		26,090
Total assets less current liabilities			<u>43,753</u>		<u>43,648</u>
The funds of the charity					
Unrestricted funds			43,753		43,648
			<u>43,753</u>		<u>43,648</u>

23/11/2024

The financial statements were approved by the trustees on

DocuSigned by:

Charles Greaves

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C Greaves
Chairman

Signed by:

Sue Dickinson

.....43A2EDBBE3D646C....

S Dickinson
Trustee

ARGYLL GARDENS BOWLING CLUBS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). 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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Executive Committee 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.

1.3 Charitable funds

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

1.4 Income

Income from Bowling Activities is recognised when received.

Income from the café is recognised on a receivable basis.

Other income is recognised when received.

1.5 Expenditure

Expenditure is recognised in the period in which it is incurred.

Expenses are allocated to a particular activity where costs relate to that activity.

ARGYLL GARDENS BOWLING CLUBS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.6 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.

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:

Machinery	10% straight line
Kitchen equipment	25% straight line
Bar & equipment	25% straight line
Fixtures, fittings & equipment	25% straight line

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.

1.7 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).

1.8 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.

1.9 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.

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.

ARGYLL GARDENS BOWLING CLUBS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies (Continued)

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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	12	-
	====	====

ARGYLL GARDENS BOWLING CLUBS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bowling Activities		
Season tickets	22,933	19,415
Lockers	1,070	1,090
Till receipts	5,494	5,905
	<u>29,497</u>	<u>26,410</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest received	431	214
	<u>431</u>	<u>214</u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Café rent	8,500	7,550
Café utilities rechargeable	22,066	16,832
	<u>30,566</u>	<u>24,382</u>

ARGYLL GARDENS BOWLING CLUBS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Expenditure on charitable activities

	2024	2023
	£	£
Charitable activities		
Cleaning	3,969	3,523
Cleaning materials	396	316
Insurance	3,038	2,224
Greenkeeper	14,909	11,190
Green maintenance materials	1,688	1,934
Green setup	974	1,115
Water	1,058	2,419
Repairs and renewals	1,629	3,294
Bank charges	55	70
	<u>27,716</u>	<u>26,085</u>
Costs of generating voluntary income		
Electricity	18,886	13,289
Gas	3,684	4,135
Telephone	643	531
Bar licence	70	70
TV licence	172	165
Music licence	266	245
Repairs and renewals	4,656	4,325
Kitchen equipment depreciation	770	1,834
Bar & equipment depreciation	140	470
Fixtures, fittings & equipment depreciation	124	62
Machinery depreciation	1,863	1,873
	<u>31,274</u>	<u>26,999</u>
	<u>58,990</u>	<u>53,084</u>
Analysis by fund		
Unrestricted funds	<u>58,990</u>	<u>53,084</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	<u>-</u>	<u>-</u>

ARGYLL GARDENS BOWLING CLUBS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Employees

(Continued)

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

10 Governance costs

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Printing, postage and stationery	82	98
Sundry	179	11
Independent examiners fee	1,150	1,100
	<u>1,411</u>	<u>1,209</u>

11 Taxation

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

12 Tangible fixed assets

	Machinery	Kitchen equipment	Bar & equipment	Fixtures, fittings & equipment	Total
	£	£	£	£	£
Cost					
At 1 October 2023	18,778	6,555	1,472	1,460	28,265
Additions	-	-	-	249	249
	<u>18,778</u>	<u>6,555</u>	<u>1,472</u>	<u>1,709</u>	<u>28,514</u>
At 30 September 2024	18,778	6,555	1,472	1,709	28,514
Depreciation and impairment					
At 1 October 2023	3,874	4,445	1,052	1,336	10,707
Depreciation charged in the year	1,863	770	140	124	2,897
	<u>5,737</u>	<u>5,215</u>	<u>1,192</u>	<u>1,460</u>	<u>13,604</u>
At 30 September 2024	5,737	5,215	1,192	1,460	13,604
Carrying amount					
At 30 September 2024	13,041	1,340	280	249	14,910
	<u>14,904</u>	<u>2,110</u>	<u>420</u>	<u>124</u>	<u>17,558</u>
At 30 September 2023	14,904	2,110	420	124	17,558

ARGYLL GARDENS BOWLING CLUBS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors (amounts due from Club)	141	-
Prepayments and accrued income	2,715	-
	<u>2,856</u>	<u>-</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	693	500
Accruals and deferred income	11,788	15,978
	<u>12,481</u>	<u>16,478</u>

15 Unrestricted funds

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
General funds	43,648	60,506	(60,401)	43,753
	<u>43,648</u>	<u>60,506</u>	<u>(60,401)</u>	<u>43,753</u>
Previous year:	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
General funds	46,935	51,006	(54,293)	43,648
	<u>46,935</u>	<u>51,006</u>	<u>(54,293)</u>	<u>43,648</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

ARGYLL GARDENS BOWLING CLUBS TRUST

England & Wales - Charity number 1069755

Accounts

ARGYLL GARDENS BOWLING CLUBS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Argyll Gardens Bowling Clubs Trust
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ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

Legal and Administrative Information

EXECUTIVE COMMITTEE:

Chairman	C Greaves
Other Members	R Buck J Crowe K Rees J Roberts (Appointed on 26 November 2022) C Graham (Appointed on 26 November 2022)

HONORARY OFFICERS:

Treasurer	R Buck
Secretary	C Graham

CONSULTANT:

Ex officio	S Hill P Harding
------------	---------------------

PRINCIPAL OFFICE:

5 Faversham
50 Westcliff Road
Bournemouth
BH4 8BB

CHARITY NUMBER:

1069755

**ACCOUNTANT AND
INDEPENDENT EXAMINER:**

Hill Osborne
Tower House
Parkstone Road
Poole
Dorset
BH15 2JH

ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their report and accounts of the charity for the year ended 30 September 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and Activities

The objects of the charity are to provide for the inhabitants of Bournemouth and the neighbourhood, in the interests of social welfare, bowls facilities for recreation and leisure time occupation, for the purposes of relaxation and with the objects of improving the life of said inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Charity has continued to support its members during the year. Function Fayre Café Concessionaire Contract was terminated on 31 March 2023 and a 3 year contract with MSR South Ltd was signed effective from 1 April 2023.

The Café is operated by a separate business and the Trust charges that business an annual rent, together with charges for gas, electricity, water/ sewerage and maintenance. The Trust pays to repair or replace its assets in the Café.

Income arises from season ticket sales, daily receipts during the season from persons playing on the greens, the rent from the café and sundry items of income relating to league levies and other use of the greens.

With the change in approach by Bournemouth Council this is the twelfth year during which the Trust was responsible for maintenance of the greens all year round with no management license charge to pay to the council. Expenditure now includes the maintenance of the greens, together with the café expenses and the general administrative running costs of the Trust.

Achievements and Performance

Income increased by £2,138 from the previous year. Expenditure increased by £4,834 and the final result was a deficit of £3,287 on the general fund.

The large increase of approximately £8,500 in fuel costs due to the market uncertainty has impacted on both our Income and Expenditure as all gas and approximately 90% of electricity costs are rechargeable to the Cafe Concessionaire.

Accruals include £3,744 for a late invoice from our Greenkeeper for additional labour materials and equipment hire this year.

This the twelfth season when no management charge will be levied by BCP Council but in return the club will be responsible for all the green maintenance together with the buildings and machinery insurance, machinery maintenance and replacement together with water bills.

ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

Financial Review

The net deficit for the year was £3,287 on the unrestricted general purposes fund. The Charity has accumulated cash reserves at 30 September 2023 of £42,568 and net current assets of £26,090 which the Trustees consider to be satisfactory.

Achievements and Performance (continued)

The Charity's funds are held in a Lloyds Treasurers Current account and an Instant Access Business account.

Reserves Policy

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at the current level in anticipation of any unknown or unforeseen expenditure that the Council may wish the Trust to carry out. 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.

Structure, Governance and Management

Governing Document

Argyll Gardens Bowling Clubs Trust is a registered charity governed by a constitution adopted on 14 March 1998 and amended on 20 March 2004 and 08 December 2007. Membership of the Trust is open (without election) to all persons in the area of Bournemouth and neighbourhood through membership of the Argyll Bowling Club.

The Trustees who served during the year and up to the date of signature of the financial statements were:

C Greaves

R Buck

J Crowe

C Graham (Appointed 26 November 2022)

K Rees

J Roberts (Appointed 26 November 2022)

J Phipps (Resigned 1 October 2022)

J Mead (Resigned 1 October 2022)

Appointment of Trustees

The Executive Committee (six members) are elected at the Annual General Meeting each year and, subject to termination of office by resignation or otherwise, shall remain in office until their successors are elected at the next Annual General Meeting. The Annual General Meeting shall elect such honorary officers of the Trust (including the Secretary and Treasurer) as it may from time to time determine. The honorary officers are ex-officio members of the Committee.

The Annual General Meeting shall be held every year immediately following the Annual General Meeting of the Club in November.

.....
On behalf of the Executive Committee
C Greaves – Chairman

Date: 25 November 2023

ARGYLL GARDENS BOWLING CLUBS TRUST

Statement of Executive Committee's Responsibilities for the year ended 30 September 2023

The Executive Committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Executive Committee are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue in operation.

The Executive Committee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ARGYLL GARDENS BOWLING CLUBS TRUST

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Argyll Gardens Bowling Clubs Trust (the Charity) for the year ended 30 September 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS102) 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 accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters has 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 2011 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.

L. Ball, FCA
Hill Osborne
Tower House
Parkstone Road
Poole
Dorset
BH15 2JH

Date: 27/11/2023

Argyll Gardens Bowling Clubs Trust

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2023

	Year ended 30 September 2023 Unrestricted Funds		Year ended 30 September 2022 Unrestricted Funds	
	General		General	
	£	£	£	£
Income from:				
Donations and legacies		-		8,313
Charitable Activities				
Bowling Activities				
Season Tickets	19,415		17,580	
Lockers	1,090		930	
Till Receipts	<u>5,905</u>		<u>4,933</u>	
		26,410		23,443
Income resources from generated funds				
Café				
Rent		24,382		17,106
		<u>50,792</u>		<u>48,862</u>
Other				
Bank Interest Received		214		6
Total Income		<u>51,006</u>		<u>48,868</u>
Expenditure on:				
Charitable Activities				
Cleaning		3,523		3,572
Cleaning Materials		316		296
Insurance		2,224		1,977
Green-Keeper		11,190		10,554
Green Maintenance Materials		1,934		1,550
Green set up		1,115		1,175
Water		2,419		2,504
Repairs and Renewals		3,294		4,113
Bank Charges		70		17
		<u>26,085</u>		<u>25,758</u>
Costs of generating voluntary income				
Electricity		13,289		6,161
Gas		4,135		2,965
Telephone		531		450
Bar Licence		70		70
TV Licence		165		163
Music Licence		245		221
Repairs & renewals		4,325		8,391
Kitchen equipment depreciation		1,834		995
Bar & equipment depreciation		470		194
Fixtures, fittings & equipment depreciation		62		468
Machinery depreciation		1,873		2,001
		<u>26,999</u>		<u>22,079</u>
Governance costs:				
Printing, postage and stationery		98		335
Sundry		11		249
Independent Examiners fee		1,100		1,038
		<u>1,209</u>		<u>1,622</u>
Total resources expended		<u>54,293</u>		<u>49,459</u>
Net incoming resources before transfers		<u>(3,287)</u>		<u>(591)</u>
Reconciliation of funds:				
Total funds brought forward		<u>46,935</u>		<u>47,526</u>
Total funds carried forward		<u>43,648</u>		<u>46,935</u>

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

Argyll Gardens Bowling Clubs Trust

Balance Sheet
as at 30 September 2023

	Notes	2023	2022
		£	£
Fixed Assets			
Tangible Assets			
Kitchen equipment	5	2,110	1,415
Bar & Equipment	5	420	194
Fixtures, fittings & equipment	5	124	186
Machinery	5	14,904	16,777
		<u>17,558</u>	<u>18,572</u>
Current Assets			
Cash at bank and in hand		<u>42,568</u>	<u>41,531</u>
		42,568	41,531
Creditors: amounts falling due within one year	7	<u>16,478</u>	<u>13,168</u>
Net Current Assets		<u>26,090</u>	<u>28,363</u>
Total assets less current liabilities		<u>43,648</u>	<u>46,935</u>
Income Funds			
Unrestricted General Purposes Fund (see page 6)		<u>43,648</u>	<u>46,935</u>
		43,648	46,935

.....)
) C Greaves - Chairman
)
) R Buck - Trustee

These financial statements were approved on 25/11/2023

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2023
NOTES TO THE ACCOUNTS

1 Accounting Policies

1.1 Accounting Convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 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 (FRS102) (effective 1 January 2019)".

This is a Public Benefit Entity as defined by FRS102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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

1.2 Going concern

At the time of approving the accounts, despite the most trying of times the Executive Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

The Executive Committee continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

The general purposes funds is an unrestricted fund.

1.4 Incoming resources

- a) Income from Bowling Activities is recognised when received
- b) Income from the café is recognised on a receivable basis
- c) Other income is recognised when received.

1.5 Resources expended

- a) Resources expended are recognised in the period in which they are incurred
- b) Resources expended are allocated to a particular activity where costs relate to that activity.

Argyll Gardens Bowling Clubs Trust

for the year ended 30 September 2023

1 Accounting policies (continued)

1.6 Depreciation

Depreciation is provided at the following annual rates:

Kitchen Equipment	25% Straight Line
Bar & Equipment	25% Straight Line
Fixtures, Fittings & Equipment	25% Straight Line
Machinery	10% Straight Line

The gain or loss 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 net income/expenditure for the year.

1.7 Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of its tangible fixed 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).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 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.

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 are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of 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.

Argyll Gardens Bowling Clubs Trust

for the year ended 30 September 2023

1 Accounting policies (continued)

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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Trustees' expenses etc.

Whilst the charity reimburses Trustees for expenditure on behalf of the charity the charity has not met any individual expenses incurred by the Trustees for services provided to the charity.

No member of the executive committee nor any person connected with them has received or is due to receive any remuneration or benefits for the year either directly or indirectly from the Charity's funds.

4 Employees

There were no employees during the year.

5 Fixed Assets for use by the charity

	Kitchen Equipment	Bar & Equipment	Fixt. Fitts & Equip.	Machinery
Net Book Value at 01/10/2022	1,415	194	186	16,777
Additions	2,529	696		
	3,944	890	186	16,777
Disposals				
Depreciation (see note 1)	1,834	470	62	1,873
Net Book Value at 30/09/2023	2,110	420	124	14,904

Argyll Gardens Bowling Clubs Trust

for the year ended 30 September 2023

6 Financial instruments	2023	2022
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	-	-
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
	16,478	13,168
	<u> </u>	<u> </u>
7 Creditors: amounts falling due within one year		
	2023	2022
	£	£
Café concessionaire deposit held	500	500
Café Rent	4,250	3,300
Greenkeeper	3,744	3,145
Water/Sewerage	1,820	1,940
Electricity & Gas	2,745	1,166
Accountants and Independent Examination Fee	1,100	1,038
Repairs & Renewals	1,678	1,514
Insurance	475	425
TV Licence	41	40
BT	125	100
	<u> </u>	<u> </u>
	16,478	13,168
	<u> </u>	<u> </u>

8 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

ARGYLL GARDENS BOWLING CLUBS TRUST

England & Wales - Charity number 1069755

Accounts

ARGYLL GARDENS BOWLING CLUBS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022



HILLOSBORNE
CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

Argyll Gardens Bowling Clubs Trust
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ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

Legal and Administrative Information

EXECUTIVE COMMITTEE:

Chairman	C Greaves
Other Members	R Buck J Crowe J Mead K Rees K Shovell J Phipps (appointed 7 February 2022)

HONORARY OFFICERS:

Treasurer	R Buck
Secretary	K Rees

CONSULTANT:

Ex officio	S Hill
------------	--------

PRINCIPAL OFFICE:

5 Faversham
50 Westcliff Road
Bournemouth
BH4 8BB

CHARITY NUMBER:

1069755

**ACCOUNTANT AND
INDEPENDENT EXAMINER:**

Hill Osborne
Tower House
Parkstone Road
Poole
Dorset
BH15 2JH

ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their report and accounts of the charity for the year ended 30 September 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 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) (effective 1 January 2019)".

Objectives and Activities

The objects of the charity are to provide for the inhabitants of Bournemouth and the neighbourhood, in the interests of social welfare, bowls facilities for recreation and leisure time occupation, for the purposes of relaxation and with the objects of improving the life of said inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity has continued to support its members during the year. The Café Concessionaires contract was renewed for 3 years in 2021 and now runs until 1 April 2024.

The Café is operated by a separate business and the Trust charges that business an annual rent, together with charges for gas, electricity, water/ sewerage and maintenance. The Trust pays to repair or replace its assets in the Café.

Income arises from season ticket sales, daily receipts during the season from persons playing on the greens, the rent from the café and sundry items of income relating to league levies and other use of the greens.

With the change in approach by Bournemouth Council this is the eleventh year during which the Trust was responsible for maintenance of the greens all year round with no management licence charge to pay to the council. Expenditure now includes the maintenance of the greens, together with the café expenses and the general administrative running costs of the Trust.

A new lease from BCP Council still not received. The Council have advised that it is based on their 2014 lease proposal and at present is with their legal department.

Achievements and Performance

Income increased by £4,338 from the previous year. This year income includes donations to the Trust of £8,313. Expenditure increased by £19,771 and the final result was a deficit of £591 on the general fund.

Accruals include £3,145 for a late invoice from our Greenkeeper for additional labour materials and equipment hire this year.

This the eleventh season when no management charge will be levied by BCP Council but in return the club will be responsible for all the green maintenance together with the buildings and machinery insurance, machinery maintenance and replacement together with water bills.

Financial Review

The net deficit for the year was £591 on the unrestricted general purposes fund. The Charity has accumulated cash reserves at 30 September 2022 of £41,531 and net current assets of £28,363 which the Trustees consider to be satisfactory.

ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022 (CONTINUED)

Achievements and Performance (continued)

The Charity's funds are held in a Lloyds Treasurers Current account and an Instant Access Business account.

Reserves Policy

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at the current level in anticipation of any unknown or unforeseen expenditure that the Council may wish the Trust to carry out. 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.

Structure, Governance and Management

Governing Document

Argyll Gardens Bowling Clubs Trust is a registered charity governed by a constitution adopted on 14 March 1998 and amended on 20 March 2004 and 08 December 2007. Membership of the Trust is open (without election) to all persons in the area of Bournemouth and neighbourhood through membership of the Argyll Bowling Club.

The Trustees who served during the year and up to the date of signature of the financial statements were:

C Greaves
R Buck
J Crowe
J Mead
K Rees
K Shovell
J Phipps (appointed 7 February 2022)

Appointment of Trustees

The Executive Committee (six members) are elected at the Annual General Meeting each year and, subject to termination of office by resignation or otherwise, shall remain in office until their successors are elected at the next Annual General Meeting. The Annual General Meeting shall elect such honorary officers of the Trust (including the Secretary and Treasurer) as it may from time to time determine. The honorary officers are ex-officio members of the Committee.

The Annual General Meeting shall be held every year immediately following the Annual General Meeting of the Club in November.

.....
On behalf of the Executive Committee
C Greaves – Chairman

Date: 26/11/2022

ARGYLL GARDENS BOWLING CLUBS TRUST

Statement of Executive Committee's Responsibilities for the year ended 30 September 2022

The Executive Committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Executive Committee are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue in operation.

The Executive Committee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ARGYLL GARDENS BOWLING CLUBS TRUST

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Argyll Gardens Bowling Clubs Trust (the Charity) for the year ended 30 September 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS102) 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 accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters has 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 2011 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.

L. Ball, FCA
Hill Osborne
Tower House
Parkstone Road
Poole
Dorset
BH15 2JH

Date: 02/12/2022

Argyll Gardens Bowling Clubs Trust

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2022



	Year ended 30 September 2022 Unrestricted Funds General		Year ended 30 September 2021 Unrestricted Funds General	
	£	£	£	£
Income from:				
Donations and legacies		8,313		12,230
<u>Charitable Activities</u>				
Bowling Activities				
Season Tickets	17,580		17,130	
Lockers	930		970	
Till Receipts	4,933		4,066	
		23,443		22,166
Income resources from generated funds				
Café				
Rent		17,106		10,080
		48,862		44,476
Other				
Bank Interest Received		6		4
Sale of Asset (Strimmer)		-		50
Total Income		48,868		44,530
Expenditure on:				
Charitable Activities				
Cleaning		3,572		2,465
Cleaning Materials		296		250
Insurance		1,977		1,738
Green-Keeper		10,554		9,720
Green Maintenance Materials		1,550		1,080
Green set up		1,175		1,175
Water		2,504		448
Repairs and Renewals		4,113		2,868
Bank Charges		17		-
		25,758		19,744
Costs of generating voluntary income				
Electricity		6,161		3,389
Gas		2,965		1,015
Telephone		450		414
Bar Licence		70		70
TV Licence		163		161
Music Licence		221		214
Repairs & renewals		8,391		1,771
Kitchen equipment depreciation		995		1,190
Bar & equipment depreciation		194		194
Fixtures, fittings & equipment depreciation		468		528
Machinery depreciation		2,001		-
		22,079		8,946
Governance costs:				
Printing, postage and stationery		335		8
Sundry		249		-
Independent Examiners fee		1,038		990
		1,622		998
Total resources expended		49,459		29,688
Net incoming resources before transfers		(591)		14,842
Reconciliation of funds:				
Total funds brought forward		47,526		32,684
Total funds carried forward		46,935		47,526

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

Argyll Gardens Bowling Clubs Trust

Balance Sheet
as at 30 September 2022

	Notes	£	2022 £	2021 £
Fixed Assets				
Tangible Assets				
Kitchen equipment	5		1,415	1,630
Bar & Equipment	5		194	388
Fixtures, fittings & equipment	5		186	403
Machinery	5		16,777	-
			<u>18,572</u>	<u>2,421</u>
Current Assets				
Debtors & Prepayments	7	-		416
Cash at bank and in hand		41,531		53,555
		<u>41,531</u>		<u>53,971</u>
Creditors: amounts falling due within one year	8	13,168		8,866
Net Current Assets			<u>28,363</u>	<u>45,105</u>
Total assets less current liabilities			<u>46,935</u>	<u>47,526</u>
Income Funds				
Unrestricted General Purposes Fund (see page 6)			<u>46,935</u>	<u>47,526</u>
			<u>46,935</u>	<u>47,526</u>

) C Greaves - Chairman

) R Buck - Trustee

These financial statements were approved on 26/11/2022

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2022
NOTES TO THE ACCOUNTS

1 Accounting Policies

1.1 Accounting Convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 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 (FRS102) (effective 1 January 2019)"

This is a Public Benefit Entity as defined by FRS102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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

1.2 Going concern

At the time of approving the accounts, despite the most trying of times the Executive Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

The Executive Committee continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

The general purposes funds is an unrestricted fund.

1.4 Incoming resources

- a) Income from Bowling Activities is recognised when received
- b) Income from the café is recognised on a receivable basis
- c) Other income is recognised when received.

1.5 Resources expended

- a) Resources expended are recognised in the period in which they are incurred
- b) Resources expended are allocated to a particular activity where costs relate to that activity.

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2022
NOTES TO THE ACCOUNTS (CONTINUED)

1 Accounting policies (continued)

1.6 Depreciation

In 2022 items of Machinery were purchased and the decision made to depreciate them Straight Line over a 10 year period.

Depreciation is now provided at the following annual rates:

Kitchen Equipment	25% Straight Line
Bar & Equipment	25% Straight Line
Fixtures, Fittings & Equipment	25% Straight Line
Machinery	10% Straight Line

The gain or loss 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 net income/expenditure for the year.

1.7 Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of its tangible fixed 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).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 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.

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 are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of 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.

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2022
NOTES TO THE ACCOUNTS (CONTINUED)

1 Accounting policies (continued)

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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Trustees' expenses etc.

Whilst the charity reimburses Trustees for expenditure on behalf of the charity the charity has not met any individual expenses incurred by the Trustees for services provided to the charity.

No member of the executive committee nor any person connected with them has received or is due to receive any remuneration or benefits for the year either directly or indirectly from the Charity's funds.

4 Employees

There were no employees during the year.

5 Fixed Assets for use by the charity

	Kitchen Equipment	Bar & Equipment	Fixt. Fitts &Equip.	Machinery
Net Book Value at 01/10/2021	1,630	388	403	-
Additions	780		251	18,778
	2,410	388	654	18,778
Disposals				
Depreciation (see note 1)	995	194	468	2,001
Net Book Value at 30/09/2022	1,415	194	186	16,777

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2022
NOTES TO THE ACCOUNTS (CONTINUED)

6 Financial instruments	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	-	416
	<u>-</u>	<u>416</u>
Carrying amount of financial liabilities	<u>13,168</u>	<u>8,866</u>

7 Debtors and Prepayments	2022	2021
	£	£
Insurance	-	416
	<u>-</u>	<u>416</u>

8 Creditors: amounts falling due within one year	2022	2021
	£	£
Café concessionaire deposit held	500	500
Café Rent	3,300	3,300
Greenkeeper	3,145	-
Water/Sewerage	1,940	1,450
Electricity & Gas	1,166	731
Accountants and Independent Examination Fee	1,038	990
Repairs & Renewals	1,514	1,691
Insurance	425	-
TV Licence	40	40
BT	100	164
	<u>13,168</u>	<u>8,866</u>

9 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

ARGYLL GARDENS BOWLING CLUBS TRUST

England & Wales - Charity number 1069755

Accounts

ARGYLL GARDENS BOWLING CLUBS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Argyll Gardens Bowling Clubs Trust
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ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

Legal and Administrative Information

EXECUTIVE COMMITTEE:

Chairman	C Greaves
Other Members	R Buck J Crowe J Mead K Rees K Shovell

HONORARY OFFICERS:

Treasurer	R Buck
Secretary	K Rees

CONSULTANT:

Ex officio	S Hill
------------	--------

PRINCIPAL OFFICE:

5 Faversham
50 Westcliff Road
Bournemouth
BH4 8BB

CHARITY NUMBER:

1069755

**ACCOUNTANT AND
INDEPENDENT EXAMINER:**

Hill Osborne
Beaufort House
2 Cornmarket Court
Wimborne
Dorset BH21 1JL

ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their report and accounts of the charity for the year ended 30 September 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and Activities

The objects of the charity are to provide for the inhabitants of Bournemouth and the neighbourhood, in the interests of social welfare, bowls facilities for recreation and leisure time occupation, for the purposes of relaxation and with the objects of improving the life of said inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity has continued to support its members during the year. The Café concessionaire's contract expired on 31 March 2021 and a new updated 3 year contract commencing 1 April 2021 has been agreed with Function Fayre.

The Café is operated by a separate business and the Trust charges that business an annual rent, together with charges for gas, electricity, water/ sewerage and maintenance. The Trust pays for equipment replacements and repairs and cleaning of the café premises other than the cleaning of the kitchens.

Income arises from season ticket sales, daily receipts during the season from persons playing on the greens, the rent from the café and sundry items of income relating to league levies and other use of the greens.

With the change in approach by Bournemouth Council this is the tenth year during which the Trust was responsible for maintenance of the greens all year round with no management licence charge to pay to the council. Expenditure now includes the maintenance of the greens, together with the café expenses and the general administrative running costs of the Trust.

A new lease from BCP Council still not received. The Council have advised that it is based on their 2014 lease proposal and at present is with their legal department.

Achievements and Performance

Income increased by £11,706 from the previous year. This year income includes donations to the Trust of £12,230 and the sale of the spare Strimmer £50. Expenditure decreased by £8,024 and the final result was a surplus of £14,842 on the general fund.

Adjustments after receipt of Bournemouth Water invoices relating to the previous financial year costs resulted in savings of £1,250 for irrigation water in the current year figures.

This the tenth season when no management charge will be levied by BCP Council but in return the club will be responsible for all the green maintenance together with the buildings and machinery insurance, machinery maintenance and replacement together with water bills.

Financial Review

The net incoming resources for the year were £14,842 on the unrestricted general purposes fund. The Charity has accumulated cash reserves at 30 September 2021 of £53,555 and net current assets of £45,105 which the Trustees consider to be satisfactory.

ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021 (CONTINUED)

Achievements and Performance (continued)

The Charity's funds are held in a Lloyds Treasurers Current account and an Instant Access Business account.

Reserves Policy

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at the current level in anticipation of any unknown or unforeseen expenditure that the Council may wish the Trust to carry out. 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.

Structure, Governance and Management

Governing Document

Argyll Gardens Bowling Clubs Trust is a registered charity governed by a constitution adopted on 14 March 1998 and amended on 20 March 2004 and 08 December 2007. Membership of the Trust is open (without election) to all persons in the area of Bournemouth and neighbourhood through membership of the Argyll Bowling Club.

The Trustees who served during the year and up to the date of signature of the financial statements were:

C Greaves
R Buck
J Crowe
J Mead
K Rees
K Shovell

Appointment of Trustees

The Executive Committee (six members) are elected at the Annual General Meeting each year and, subject to termination of office by resignation or otherwise, shall remain in office until their successors are elected at the next Annual General Meeting. The Annual General Meeting shall elect such honorary officers of the Trust (including the Secretary and Treasurer) as it may from time to time determine. The honorary officers are ex-officio members of the Committee.

The Annual General Meeting shall be held every year immediately following the Annual General Meeting of the Club in November.

.....
On behalf of the Executive Committee

C Greaves – Chairman

Date: 20th November 2021

ARGYLL GARDENS BOWLING CLUBS TRUST

Statement of Executive Committee's Responsibilities for the year ended 30 September 2021

The Executive Committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Executive Committee are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue in operation.

The Executive Committee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ARGYLL GARDENS BOWLING CLUBS TRUST

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Argyll Gardens Bowling Clubs Trust (the Charity) for the year ended 30 September 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS102) 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 accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters has 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 2011 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.

R. I. Osborne, FCCA ACA
Hill Osborne
Beaufort House
2 Cornmarket Court
Wimborne
Dorset
BH21 1JL

Date:

Tim December 2021

Argyll Gardens Bowling Clubs Trust

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2021

	Year ended 30 September 2021		Year ended 30 September 2020	
	Unrestricted Funds		Unrestricted Funds	
	General		General	
	£	£	£	£
Income from:				
Donations and legacies		12,230		11,134
Charitable Activities				
Bowling Activities				
Season Tickets		17,130		8,248
Lockers		970		505
Till Receipts		4,066		215
		<u>22,166</u>		<u>8,968</u>
Income resources from generated funds				
Café				
Rent		10,080		12,668
		<u>44,476</u>		<u>32,770</u>
Other				
Bank Interest Received		4		14
Sale of Asset (Strimmer)		50		40
		<u>54</u>		<u>40</u>
Total Income		<u>44,530</u>		<u>32,824</u>
Expenditure on:				
Charitable Activities				
Cleaning		2,465		2,985
Cleaning Materials		250		180
Insurance		1,738		1,647
Green-Keeper		9,720		9,570
Green Maintenance Materials		1,080		600
Green set up		1,175		646
Water		448		2,591
Repairs and Renewals		2,868		5,446
		<u>19,744</u>		<u>23,665</u>
Costs of generating voluntary income				
Electricity		3,389		4,018
Gas		1,015		1,260
Telephone		414		373
Bar Licence		70		70
TV Licence		161		157
Music Licence		214		205
Repairs & renewals		1,771		4,628
Kitchen equipment depreciation		1,190		1,412
Bar & equipment depreciation		194		194
Fixtures, fittings & equipment depreciation		528		529
		<u>8,946</u>		<u>12,846</u>
Governance costs:				
Printing, postage and stationery		8		21
Sundry		-		100
Independent Examiners fee		990		1,080
		<u>998</u>		<u>1,201</u>
Total resources expended		<u>29,688</u>		<u>37,712</u>
Net incoming resources before transfers		<u>14,842</u>		<u>(4,888)</u>
Reconciliation of funds:				
Total funds brought forward		<u>32,684</u>		<u>37,572</u>
Total funds carried forward		<u>47,526</u>		<u>32,684</u>

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

Argyll Gardens Bowling Clubs Trust

Balance Sheet
as at 30 September 2021

	Notes	£	2021 £	2020 £
Fixed Assets				
Tangible Assets				
Kitchen equipment	5		1,630	2820
Bar & Equipment	5		388	582
Fixtures, fittings & equipment	5		403	931
			<u>2,421</u>	<u>4,333</u>
Current Assets				
Debtors & Prepayments	7	416		400
Cash at bank and in hand		<u>53,555</u>		<u>35,551</u>
		53,971		35,951
Creditors: amounts falling due within one year	8	<u>8,866</u>		<u>7,600</u>
Net Current Assets			<u>45,105</u>	<u>28,351</u>
Total assets less current liabilities			<u>47,526</u>	<u>32,684</u>
Income Funds				
Unrestricted General Purposes Fund (see page 5)			<u>47,526</u>	<u>32,684</u>
			47,526	32,684

.....) C Greaves - Chairman
)
) R Buck - Trustee

These financial statements were approved on 20 November 2021.

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2021
NOTES TO THE ACCOUNTS

1 Accounting Policies

1.1 Accounting Convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 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 (FRS102) (effective 1 January 2019)".

This is a Public Benefit Entity as defined by FRS102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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

1.2 Going concern

At the time of approving the accounts, despite the most trying of times the Executive Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Executive Committee continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

The general purposes funds is an unrestricted fund.

1.4 Incoming resources

- a) Income from Bowling Activities is recognised when received
- b) Income from the café is recognised on a receivable basis
- c) Other income is recognised when received.

1.5 Resources expended

- a) Resources expended are recognised in the period in which they are incurred
- b) Resources expended are allocated to a particular activity where costs relate to that activity.

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2021
NOTES TO THE ACCOUNTS (CONTINUED)

1 Accounting policies (continued)

1.6 Depreciation

In 2019 the decision was made to change the depreciation principle from Reducing Balance to Straight Line over a 4 year period

Depreciation is now provided at the following annual rates:

Kitchen Equipment	25% Straight Line
Bar & Equipment	25% Straight Line
Fixtures, Fittings & Equipment	25% Straight Line

The gain or loss 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 net income/expenditure for the year.

1.7 Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of its tangible fixed 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).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 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.

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 are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of 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.

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2021
NOTES TO THE ACCOUNTS (CONTINUED)

1 Accounting policies (continued)

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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Trustees' expenses etc.

Whilst the charity reimburses Trustees for expenditure on behalf of the charity the charity has not met any individual expenses incurred by the Trustees for services provided to the charity.

No member of the executive committee nor any person connected with them has received or is due to receive any remuneration or benefits for the year either directly or indirectly from the Charity's funds.

4 Employees

There were no employees during the year.

5 Fixed Assets for use by the charity

	Kitchen Equipment £	Bar & Equipment £	Fixt. Fitts & Equip. £
Net Book Value at 01/10/2020	2,820	582	931
Additions	-	-	-
	2,820	582	931
Disposals	-	-	-
Depreciation (see note 1)	1,190	194	528
Net Book Value at 30/09/2021	1,630	388	403

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2021
NOTES TO THE ACCOUNTS (CONTINUED)

6 Financial instruments	2021	2020
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>416</u>	<u>400</u>
Carrying amount of financial liabilities	<u>20,511</u>	<u>7,600</u>
7 Debtors and Prepayments	2021	2020
	£	£
Insurance	<u>416</u>	<u>400</u>
	<u>416</u>	<u>400</u>
8 Creditors: amounts falling due within one year	2021	2020
	£	£
Café concessionaire deposit held	500	500
Café Rent	3,300	1,000
Water/Sewerage	1,450	1,508
Electricity & Gas	731	558
Accountants and Independent Examination Fee	990	990
Sundry Chq 1581	-	100
Repairs & Renewals	1,691	2,299
Season Ticket Prepayments	-	350
Tv Licence	40	40
BT	164	50
Music Licence	-	205
	<u>8,866</u>	<u>7,600</u>

9 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

ARGYLL GARDENS BOWLING CLUBS TRUST

England & Wales - Charity number 1069755

Accounts

ARGYLL GARDENS BOWLING CLUBS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

Argyll Gardens Bowling Clubs Trust
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ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

Legal and Administrative Information

EXECUTIVE COMMITTEE:

Chairman	C Greaves
Other Members	R Buck J Crowe J Mead K Rees K Shovell

HONORARY OFFICERS:

Treasurer	R Buck
Secretary	K Rees

CONSULTANT:

Ex officio	S Hill
------------	--------

PRINCIPAL OFFICE:

5 Faversham
50 Westcliff Road
Bournemouth
BH4 8BB

CHARITY NUMBER:

1069755

**ACCOUNTANT AND
INDEPENDENT EXAMINER:**

Hill Osborne
Beaufort House
2 Cornmarket Court
Wimborne
Dorset BH21 1JL

ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report and accounts of the charity for the year ended 30 September 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and Activities

The objects of the charity are to provide for the inhabitants of Bournemouth and the neighbourhood, in the interests of social welfare, bowls facilities for recreation and leisure time occupation, for the purposes of relaxation and with the objects of improving the life of said inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity has continued to support its members during the year. The Café concessionaire's contract expires on 31 March 2021 and negotiations are ongoing regarding a new updated contract from 1 April 2021.

The café is operated by a separate business and the Trust charges that business an annual rent, together with charges for gas, electricity, water and sewerage charges. The Trust pays for equipment replacements and repairs and cleaning of the café premises other than the cleaning of the kitchens.

Income arises from season ticket sales, daily receipts during the season from persons playing on the greens, the rent from the café and sundry items of income relating to league levies and other use of the greens.

With the change in approach by Bournemouth Council this is the ninth year during which the Trust was responsible for maintenance of the greens all year round with no management licence charge to pay to the council. Expenditure now includes the maintenance of the greens, together with the café expenses and the general administrative running costs of the Trust.

A new lease from BCP Council still not received. The Council have advised that it is based on their 2014 lease proposal and at present is with their legal department.

Achievements and Performance

Income decreased by £9,297 from the previous year. This year income includes donations to the Trust of £11,134 and the sale of the spare Mower £40. Expenditure increased by £3,897 and the final result was a loss of £4,888 on the general fund. The single reason for the reduction in income and subsequent deficit on financial activities for the year is the Covid-19 pandemic which resulted in a significant reduction in income from season ticket subscriptions and green fees along with no income at all from visiting touring clubs.

This the ninth season when no management charge will be levied by BCP Council but in return the club will be responsible for the all green maintenance together with the buildings and machinery insurance, machinery maintenance and replacement together with water bills.

Financial Review

The net outgoing resources for the year were £4,888 on the unrestricted general purposes fund. The Charity has accumulated cash reserves at 30 September 2020 of £35,451 and net current assets of £28,351 which the Trustees consider to be satisfactory.

ARGYLL GARDENS BOWLING CLUBS TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020 (CONTINUED)

Achievements and Performance (continued)

The Charity's funds are held in a Lloyds Treasurers Current account and an Instant Access Business account.

Reserves Policy

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at the current level in anticipation of any unknown or unforeseen expenditure that the Council may wish the Trust to carry out. 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.

Structure, Governance and Management

Governing Document

Argyll Gardens Bowling Clubs Trust is a registered charity governed by a constitution adopted on 14 March 1998 and amended on 20 March 2004 and 08 December 2007. Membership of the Trust is open (without election) to all persons in the area of Bournemouth and neighbourhood through membership of the Argyll Bowling Club.

The Trustees who served during the year and up to the date of signature of the financial statements were:

C Greaves
R Buck
J Crowe
J Mead
K Rees
K Shovell

Appointment of Trustees

The Executive Committee (six members) are elected at the Annual General Meeting each year and, subject to termination of office by resignation or otherwise, shall remain in office until their successors are elected at the next Annual General Meeting. The Annual General Meeting shall elect such honorary officers of the Trust (including the Secretary and Treasurer) as it may from time to time determine. The honorary officers are ex-officio members of the Committee.

The Annual General Meeting shall be held every year immediately following the Annual General Meeting of the Club in November.



On behalf of the Executive Committee

C Greaves - Chairman

Date: 29 January 2021

ARGYLL GARDENS BOWLING CLUBS TRUST

Statement of Executive Committee's Responsibilities for the year ended 30 September 2020

The Executive Committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Executive Committee are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue in operation.

The Executive Committee are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ARGYLL GARDENS BOWLING CLUBS TRUST

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Argyll Gardens Bowling Clubs Trust (the Charity) for the year ended 30 September 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS102) 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 accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters has 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 2011 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.

R. I. Osborne, FCCA ACA
Hill Osborne
Beaufort House
2 Cornmarket Court
Wimborne
Dorset
BH21 1JL

Date:

2nd February 2021

Argyll Gardens Bowling Clubs Trust

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2020



	Year ended 30 September 2020		Year ended 30 September 2019				
	Unrestricted Funds General		£	£	Designated £	Restricted Fund(A4A) £	Restricted Fund(Shed) £
	£	£					
Income from:							
Donations and legacies		11,134		2,613			
Charitable Activities							
Bowling Activities							
Season Tickets	8,248		15,975				
Lockers	505		590				
Till Receipts	215		4,780				
		8,968		21,345			
Income resources from generated funds							
Café							
Rent		12,668		16,253			
		32,770		40,211			
Other							
Bank Interest Received	14		10				
Sale of Asset (Flymo)	40	54	1,900				
Total Income		32,824		42,121	-	-	-
Expenditure on:							
Charitable Activities							
Cleaning		2,985		3,212			
Cleaning Materials		180		423			
Insurance		1,647		1,813			
Green-Keeper		9,570		9,536			
Green Maintenance Materials		600		2,061			
Green set up		646		1,118			
Water		2,591		2,036			
Repairs and Renewals		5,446		1,534			
		23,665		21,733			
Costs of generating voluntary income							
Electricity		4,018		5,898			
Gas		1,260		2,585			
Telephone		373		595			
Bar Licence		70		70			
TV Licence		157		118			
Music Licence		205		203			
Repairs & renewals		4,628		6,251			
Kitchen equipment depreciation		1,412		1,522	250		
Bar & equipment depreciation		194		80			
Fixtures, fittings & equipment depreciation		529		1,507	116	101	
		12,846		18,829	-	366	101
Governance costs:							
Printing, postage and stationery		21		148			
Sundry		100		-			
Independent Examiners fee		1,080		900			
		1,201		1,048			
Total resources expended		37,712		41,610	-	366	101
Net (outgoing) / incoming resources before transfers		(4,888)		511	-	(366)	(101)
Gross Transfers between funds				8350	(8,350)		
Net movements in funds		(4,888)		8,861	(8,350)	(366)	(101)
Reconciliation of funds:							
Total funds brought forward		37,572		28,711	8,350	366	101
Total funds carried forward		32,684		37,572	-	-	-

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

Argyll Gardens Bowling Clubs Trust

Balance Sheet
as at 30 September 2020

	Notes		2020	2019
		£	£	£
Fixed Assets				
Tangible Assets				
Kitchen equipment	5		2,820	986
Bar & Equipment	5		582	-
Fixtures, fittings & equipment	5		931	1,460
Kitchen equipment (A4A Grant)	5		-	-
Fixtures, fittings & equipment (A4A Grant)	5		-	-
Fixtures, fittings & equipment (donation)	5		-	-
			<u>4,333</u>	<u>2,446</u>
Current Assets				
Cash at bank and in hand		<u>35,551</u>		<u>42,303</u>
		35,551		42,303
Creditors: amounts falling due within one year	7	<u>7,200</u>		<u>7,177</u>
Net Current Assets			<u>28,351</u>	<u>35,126</u>
Total assets less current liabilities			<u>32,684</u>	<u>37,572</u>
Income Funds				
Unrestricted General Purposes Fund (see page 6)			<u>32,684</u>	<u>37,572</u>
			32,684	37,572

) C Greaves - Chairman
) R Buck - Trustee

These financial statements were approved on 29 January 2021

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2020
NOTES TO THE ACCOUNTS

1 Accounting Policies

1.1 Accounting Convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 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 (FRS102)" (As amended for accounting periods commencing from 1 January 2016).

This is a Public Benefit Entity as defined by FRS102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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

1.2 Going concern

At the time of approving the accounts, despite the most trying of times the Executive Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Executive Committee continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

The general purposes funds is an unrestricted fund.

1.4 Incoming resources

- a) Income from Bowling Activities is recognised when received
- b) Income from the café is recognised on a receivable basis
- c) Other income is recognised when received.

1.5 Resources expended

- a) Resources expended are recognised in the period in which they are incurred
- b) Resources expended are allocated to a particular activity where costs relate to that activity.

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2020
NOTES TO THE ACCOUNTS (CONTINUED)

1 Accounting policies (continued)

1.6 Depreciation

In 2019 the decision was made to change the depreciation principle from Reducing Balance to Straight Line over a 4 year period.

Depreciation is now provided at the following annual rates:

Kitchen Equipment	25% Straight Line
Bar & Equipment	25% Straight Line
Fixtures, Fittings & Equipment	25% Straight Line

The gain or loss 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 net income/expenditure for the year.

1.7 Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of its tangible fixed 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).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 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.

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 are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of 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.

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2020
NOTES TO THE ACCOUNTS (CONTINUED)

1 Accounting policies (continued)

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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Trustees' expenses etc.

Whilst the charity reimburses Trustees for expenditure on behalf of the charity the charity has not met any individual expenses incurred by the Trustees for services provided to the charity.

No member of the executive committee nor any person connected with them has received or is due to receive any remuneration or benefits for the year either directly or indirectly from the Charity's funds.

4 Employees

There were no employees during the year.

5 Fixed Assets for use by the charity

	Kitchen Equipment	Bar & Equipment	Fixt. Fitts &Equip.
Net Book Value at 01/10/2019	986		1,460
Additions	3246	776	-
	4,232	776	1,460
Disposals			
Depreciation (see note 1)	1,412	194	529
Net Book Value at 30/09/2020	2820	582	931

Argyll Gardens Bowling Clubs Trust
for the year ended 30 September 2020
NOTES TO THE ACCOUNTS (CONTINUED)

6 Financial instruments	2020	2019
	£	£
Carrying amount of financial liabilities	<u>8,000</u>	<u>7,177</u>
7 Creditors: amounts falling due within one year	2020	2019
	£	£
Café concessionaire deposit held	500	500
Café Rent	1,000	3,000
Water/Sewerage	1,508	1,171
Electricity & Gas	558	919
Accountants and Independent Examination Fee	990	900
Sundry Chq 1581	100	-
Repairs & Renewals	2,299	197
Season Ticket Prepayments	350	-
Buildings Insurance Prepayment	400	400
Tv Licence	40	40
BT	50	50
Music Licence	205	-
	<u>8,000</u>	<u>7,177</u>

8 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).