

Alexandra Community Sports and Leisure Centre Ltd

England & Wales · Charity number 1098386

Details

Other names SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

Status Registered

Legal form Charitable company

Company number [04729490](#)

Registered 2003-07-07

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

Contact

Address Alexandra Community Sports and Leisure Centre
Scarborough Indoor Bowls Centre Ltd
Peasholm Road
Scarborough
YO12 7TT

Phone 01723353992

Email info@scarboroughbowlscentre.co.uk

Website www.scarboroughbowlscentre.co.uk

Activities

Objects: To promote community participation in healthy recreation for the benefit of the inhabitants of Scarborough and visitors to the area by the provision of facilities for indoor sports, recreation and leisure time occupation with the object of improving the conditions of life of the said beneficiaries.

Activities: Provision of indoor bowling facilities and other amateur sports and leisure activities

Classification

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

Geography

- **Area of benefit:** SCARBOROUGH AND DISTRICT
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£97,296	£126,069	-	-
2023-12-31	£135,314	£147,618	-	-
2022-08-31	£109,982	£140,407	-	-
2021-08-31	£96,238	£113,919	-	-
2020-08-31	£135,225	£131,403	-	-

Trustees

Name	Role	Appointed
Bronagh Toleman		2022-02-22
JOHN HASTINGS		2020-03-12
Michael William Conkerton		2018-04-19

Alexandra Community Sports and Leisure Centre Ltd

England & Wales - Charity number 1098386

Accounts

As set out in the Memorandum of Articles, the Charity's Objects are:

To promote community participation in healthy recreation for the benefit of the inhabitants of Scarborough and visitors to the area by the provision of facilities for indoor sports, recreation and leisure time occupation with the object of improving the conditions of life of the said beneficiaries

In furtherance of these objects, we provide a community driven space for people to engage in sports and leisure activities that promote physical and mental health and wellbeing and encourage social connections.

Whilst we continue to provide facilities for long and shortmat bowls as well as outdoor crown green bowls, income from bowling alone is not enough to cover the costs of keeping the Centre open. Very much in need of generating new methods of increasing income, we moved on with stage 2 of our development plan this year, which includes expanding the range of sports and leisure activities on offer. After consultation with existing user groups of the Centre, we have built a programme of activities that align with our objectives. New classes include Line Dancing, Hoop dancing, Yoyalates and Aerobics classes, which have proved to be very popular and have attracted a crowd of new people through the doors. We have two thriving pool teams, Bob's junior bowls coaching, a music group and four social bowls sessions each week. We also host a group of disabled bowlers every Saturday morning, five sessions of Slimming World and five hours of Art Therapy per week.

Whilst we continue to struggle with very high energy costs, the addition of our new classes and group activities has significantly helped ease the financial hardship we faced last year.

We could not continue our work without the dedicated team of staff and volunteers who go beyond expectations to support the Centre, and to whom we continue to be incredibly grateful.

Report of the Directors and

Unaudited Financial Statements for the Year Ended 31 December 2024

for

Alexandra Community Sports and Leisure
Centre Ltd

Alexandra Community Sports and Leisure
Centre Ltd

Contents of the Financial Statements
for the Year Ended 31 December 2024

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Alexandra Community Sports and Leisure
Centre Ltd

Company Information
for the Year Ended 31 December 2024

DIRECTORS:

Mrs W Smith
Mr M W Conkerton
Mr J Hastings
Miss B Toleman

SECRETARY:

REGISTERED OFFICE:

Alexandra Community Sports & Leisure Cen
Peasholm Road
Scarborough
North Yorkshire
YO12 7TT

REGISTERED NUMBER:

04729490 (England and Wales)

ACCOUNTANTS:

Walker & Co
Chartered Accountants
Belgrave House
15 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Alexandra Community Sports and Leisure
Centre Ltd

Report of the Directors
for the Year Ended 31 December 2024

The directors present their report with the financial statements of the company for the year ended 31 December 2024.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2024 to the date of this report.

Mrs W Smith
Mr M W Conkerton
Mr J Hastings
Miss B Toleman

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

Mrs W Smith - Director

13 November 2025

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Alexandra Community Sports and Leisure
Centre Ltd

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Alexandra Community Sports and Leisure Centre Ltd for the year ended 31 December 2024 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Alexandra Community Sports and Leisure Centre Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Alexandra Community Sports and Leisure Centre Ltd and state those matters that we have agreed to state to the Board of Directors of Alexandra Community Sports and Leisure Centre Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Alexandra Community Sports and Leisure Centre Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Alexandra Community Sports and Leisure Centre Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Alexandra Community Sports and Leisure Centre Ltd. You consider that Alexandra Community Sports and Leisure Centre Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Alexandra Community Sports and Leisure Centre Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Walker & Co
Chartered Accountants
Belgrave House
15 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

13 November 2025

Alexandra Community Sports and Leisure
Centre Ltd

Income Statement
for the Year Ended 31 December 2024

	Notes	31.12.24 £	31.12.23 £
TURNOVER		97,296	134,594
Cost of sales		<u>24,890</u>	<u>1,478</u>
GROSS PROFIT		72,406	133,116
Administrative expenses		<u>102,581</u>	<u>145,641</u>
OPERATING LOSS and LOSS BEFORE TAXATION		(30,175)	(12,525)
Tax on loss		<u>-</u>	<u>-</u>
LOSS FOR THE FINANCIAL YEAR		<u><u>(30,175)</u></u>	<u><u>(12,525)</u></u>

The notes form part of these financial statements

Alexandra Community Sports and Leisure
Centre Ltd (Registered number: 04729490)

Balance Sheet
31 December 2024

	Notes	31.12.24 £	£	31.12.23 £	£
FIXED ASSETS					
Tangible assets	5		2,863		2,484
Investments	6		-		1
			<u>2,863</u>		<u>2,485</u>
CURRENT ASSETS					
Stocks		1,000		1,000	
Debtors	7	1,184		3,101	
Cash at bank and in hand		4,995		26,102	
		<u>7,179</u>		<u>30,203</u>	
CREDITORS					
Amounts falling due within one year	8	50,652		43,123	
			<u>(43,473)</u>		<u>(12,920)</u>
NET CURRENT LIABILITIES					
			<u>(43,473)</u>		<u>(12,920)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>(40,610)</u>		<u>(10,435)</u>
CREDITORS					
Amounts falling due after more than one year	9		68,771		68,771
			<u>(109,381)</u>		<u>(79,206)</u>
NET LIABILITIES					
			<u>(109,381)</u>		<u>(79,206)</u>
RESERVES					
Retained earnings			<u>(109,381)</u>		<u>(79,206)</u>
			<u>(109,381)</u>		<u>(79,206)</u>

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

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

The directors acknowledge their responsibilities for:

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

The notes form part of these financial statements

Alexandra Community Sports and Leisure
Centre Ltd (Registered number: 04729490)

Balance Sheet - continued
31 December 2024

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 13 November 2025 and were signed on its behalf by:

Mrs W Smith - Director

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

Alexandra Community Sports and Leisure Centre Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

2. **ACCOUNTING POLICIES - continued**

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2023 - NIL).

4. **OPERATING LOSS**

The operating loss is stated after charging:

	31.12.24	31.12.23
	£	£
Depreciation - owned assets	1,402	-
	<u> </u>	<u> </u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 January 2024	2,484
Additions	1,781
	<u> </u>
At 31 December 2024	4,265
	<u> </u>
DEPRECIATION	
Charge for year	1,402
	<u> </u>
At 31 December 2024	1,402
	<u> </u>
NET BOOK VALUE	
At 31 December 2024	2,863
	<u> </u>
At 31 December 2023	2,484
	<u> </u>

6. **FIXED ASSET INVESTMENTS**

	Other investments £
COST	
At 1 January 2024	1
Disposals	(1)
	<u> </u>
At 31 December 2024	-
	<u> </u>
NET BOOK VALUE	
At 31 December 2024	-
	<u> </u>
At 31 December 2023	1
	<u> </u>

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Other debtors	1,184	3,101
	<u> </u>	<u> </u>

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Trade creditors	1,567	1,566
Amounts owed to group undertakings	-	25
Taxation and social security	15,862	11,108
Other creditors	33,223	30,424
	<u> </u>	<u> </u>
	50,652	43,123
	<u> </u>	<u> </u>

9. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.24 £	31.12.23 £
Other creditors	68,771	68,771
	<u> </u>	<u> </u>

Alexandra Community Sports and Leisure
Centre Ltd

Trading and Profit and Loss Account
for the Year Ended 31 December 2024

	31.12.24		31.12.23	
	£	£	£	£
Turnover				
Entrance fees and classes	54,972		30,534	
Donations	-		12,420	
Gift aid	-		11,300	
Grants	4,150		37,530	
Subscriptions	4,163		42,810	
Catering	31,056		-	
Car parking	2,955		-	
	<hr/>	97,296	<hr/>	134,594
Cost of sales				
Opening stock	1,000		-	
Catering	12,480		1,478	
Instructors and classes	10,863		-	
Hire of plant and machinery	1,547		-	
	<hr/>		<hr/>	
	25,890		1,478	
Closing stock	(1,000)		-	
	<hr/>	24,890	<hr/>	1,478
		<hr/>		<hr/>
GROSS PROFIT		72,406		133,116
Expenditure				
Wages	40,466		52,221	
Pensions	439		1,309	
Rent	13,000		21,000	
Bar Wages	580		-	
Rates and water	943		1,306	
Insurance	2,632		8,645	
Light and heat	23,910		34,147	
Telephone	1,178		1,606	
Post and stationery	1,074		1,399	
Advertising	186		196	
Licences and insurance	1,326		1,791	
Repairs and renewals	10,000		11,353	
Sundry expenses	2,799		5,212	
Accountancy	1,920		4,232	
Legal fees	750		-	
Bad debts	(24)		-	
	<hr/>	101,179	<hr/>	144,417
Carried forward		<hr/>		<hr/>
		(28,773)		(11,301)

This page does not form part of the statutory financial statements

Alexandra Community Sports and Leisure
Centre Ltd

Trading and Profit and Loss Account
for the Year Ended 31 December 2024

	31.12.24		31.12.23	
	£	£	£	£
Brought forward		(28,773)		(11,301)
Depreciation				
Fixtures and fittings	1,276		1,224	
Computer equipment	126		-	
	<u> </u>	1,402	<u> </u>	1,224
NET LOSS		<u><u>(30,175)</u></u>		<u><u>(12,525)</u></u>

This page does not form part of the statutory financial statements



WALKER & Co.
CHARTERED ACCOUNTANTS

14 November 2025

Alexandra Community Sports and Leisure Centre
Scarborough Indoor Bowls Centre
Peasholm Road
Scarborough
YO12 7TT

64 FALS GRAVE ROAD
SCARBOROUGH
NORTH YORKSHIRE
YO12 5AX

Tel: 01723 379979
Email: mail@walkerand.co.uk
Website:
www.walkerand.co.uk

Partners:
Andrew Walker FCA
John R. Flinton ACA FCCA

Dear Sirs,

**Independent Examiner's Report to the Trustees of
Alexandra Community Sports and Leisure Centre - 1098386**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;

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.


John Richard Flinton ACA FCCA



Alexandra Community Sports and Leisure Centre Ltd

England & Wales - Charity number 1098386

Accounts

REGISTERED COMPANY NUMBER: 04729490 (England and Wales)

Report of the Trustees and

Unaudited Financial Statements

for the Period 1 September 2022 to 31 December 2023

for

Alexandra Community Sports And Leisure
Centre Ltd

Alexandra Community Sports And Leisure
Centre Ltd

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for the Period 1 September 2022 to 31 December 2023

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Alexandra Community Sports And Leisure
Centre Ltd

Report of the Trustees
for the Period 1 September 2022 to 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 September 2022 to 31 December 2023. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company was incorporated on 10 April 2003.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04729490 (England and Wales)

Registered Charity number

Registered office

Scarborough Indoor Bowls Centre
Peasholm Road
Scarborough
YO12 7TT

Trustees

Mr M W Conkerton Retired
Mr J Hastings Retired
Miss B Toleman Teacher

Company Secretary

Mrs W Smith

Independent Examiner

Mr J R Flinton ACA FCCA
Walker & Co
Chartered Accountants
Belgrave House
15 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Approved by order of the board of trustees on 13 December 2024 and signed on its behalf by:

Alexandra Community Sports And Leisure
Centre Ltd

Report of the Trustees
for the Period 1 September 2022 to 31 December 2023

Mrs W Smith - Secretary

Independent examiner's report to the trustees of Alexandra Community Sports And Leisure Centre Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1 September 2022 to 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr J R Flinton ACA FCCA
The Institute of Chartered Accountants in England and Wales

Walker & Co
Chartered Accountants
Belgrave House
15 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

13 December 2024

Alexandra Community Sports And Leisure
Centre Ltd

Statement of Financial Activities
for the Period 1 September 2022 to 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		104,060	-	104,060
Other trading activities	2	31,254	-	31,254
Total		<u>135,314</u>	<u>-</u>	<u>135,314</u>
 EXPENDITURE ON				
Raising funds	3	79,142	-	79,142
Charitable activities				
Default		68,476	-	68,476
Total		<u>147,618</u>	<u>-</u>	<u>147,618</u>
NET INCOME/(EXPENDITURE)		(12,304)	-	(12,304)
 RECONCILIATION OF FUNDS				
Total funds brought forward		(66,681)	-	(66,681)
TOTAL FUNDS CARRIED FORWARD		<u><u>(78,985)</u></u>	<u><u>-</u></u>	<u><u>(78,985)</u></u>

The notes form part of these financial statements

Alexandra Community Sports And Leisure
Centre Ltd

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
FIXED ASSETS				
Tangible assets	6	2,484	-	2,484
Investments	7	1	-	1
		<u>2,485</u>	<u>-</u>	<u>2,485</u>
CURRENT ASSETS				
Stocks	8	1,000	-	1,000
Debtors	9	3,101	-	3,101
Cash at bank and in hand		26,323	-	26,323
		<u>30,424</u>	<u>-</u>	<u>30,424</u>
CREDITORS				
Amounts falling due within one year	10	(43,123)	-	(43,123)
		<u>(43,123)</u>	<u>-</u>	<u>(43,123)</u>
NET CURRENT ASSETS/(LIABILITIES)				
		<u>(12,699)</u>	<u>-</u>	<u>(12,699)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		(10,214)	-	(10,214)
CREDITORS				
Amounts falling due after more than one year	11	(68,771)	-	(68,771)
		<u>(68,771)</u>	<u>-</u>	<u>(68,771)</u>
NET ASSETS				
		<u>(78,985)</u>	<u>-</u>	<u>(78,985)</u>
FUNDS				
Unrestricted funds	12			(78,985)
				<u>(78,985)</u>
TOTAL FUNDS				
				<u>(78,985)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

Alexandra Community Sports And Leisure
Centre Ltd

Balance Sheet - continued
31 December 2023

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2024 and were signed on its behalf by:

Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

Shop income	£ 31,254
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3. RAISING FUNDS

Raising donations and legacies

Support costs	£ 24,134
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4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

Depreciation - owned assets	£ 1,224
Other operating leases	21,000

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2023.

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2022 and 31 December 2023	43,884	7,787	51,671
DEPRECIATION			
At 1 September 2022	40,176	7,787	47,963
Charge for year	1,224	-	1,224
At 31 December 2023	41,400	7,787	49,187
NET BOOK VALUE			
At 31 December 2023	2,484	-	2,484

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 September 2022 and 31 December 2023	1
NET BOOK VALUE	
At 31 December 2023	1

There were no investment assets outside the UK.

8. STOCKS

Stocks	£ 1,000
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9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Prepayments and accrued income	3,101
	<u>3,101</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	1,566
Amounts owed to group undertakings	25
Social security and other taxes	11,108
Other creditors	10,029
Accruals and deferred income	20,395
	<u>43,123</u>
	<u>43,123</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	£
Other creditors	68,771
	<u>68,771</u>

12. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	(66,681)	(12,304)	(78,985)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(66,681)</u>	<u>(12,304)</u>	<u>(78,985)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,314	(147,618)	(12,304)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>135,314</u>	<u>(147,618)</u>	<u>(12,304)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2023.

Alexandra Community Sports And Leisure
Centre Ltd

Detailed Statement of Financial Activities
for the Period 1 September 2022 to 31 December 2023

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	12,420
Gift aid	11,300
Grants	37,530
Subscriptions	42,810
	<hr/>
	104,060

Other trading activities

Shop income	31,254
	<hr/>

Total incoming resources

135,314

EXPENDITURE

Other trading activities

Purchases	1,478
Wages	52,221
Pensions	1,309
	<hr/>
	55,008

Charitable activities

Other operating leases	21,000
Rates and water	1,306
Insurance	8,645
Light and heat	34,147
Telephone	1,606
Postage and stationery	1,576
Advertising	196
	<hr/>
	68,476

Support costs

Information technology

Repairs and renewals	11,616
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Human resources

Software licences	1,791
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This page does not form part of the statutory financial statements

Alexandra Community Sports And Leisure
Centre Ltd

Detailed Statement of Financial Activities
for the Period 1 September 2022 to 31 December 2023

£

Human resources	
Other	
Sundries	5,271
Fixtures and fittings	1,224
	<hr/>
	6,495
Governance costs	
Accountancy and legal fees	4,232
	<hr/>
Total resources expended	147,618
	<hr/>
Net expenditure	(12,304)
	<hr/> <hr/>

This page does not form part of the statutory financial statements

Alexandra Community Sports and Leisure Centre Ltd

England & Wales - Charity number 1098386

Accounts

Company Number: 04729490
(England and Wales)

Charity Number: 1098386

ALEXANDRA COMMUNITY SPORTS & LEISURE CENTRE LIMITED

FINANCIAL STATEMENTS

for the year ended

31 AUGUST 2022

Phoenix Accountancy and Business Consultancy Limited

**Contents to the Financial Statements
for the year ended 31 August 2022**

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**Company Information
for the year ended 31 August 2022**

Directors	Mr M Conkerton Mr J Hastings Mr J Mann Mrs L Baker (Resigned 05.05.22) Mrs B Toleman (Appointed 02.02.22)
Secretary	Wendy Smith
Registered Office	Scarborough Indoor Bowls Centre Peasholm Road Scarborough North Yorkshire YO12 7TT
Registered Company Number	04729490
Registered Charity Number	1098386
Independent Examiner	Rebecca Triffitt MAAT Employee of: Phoenix Accountancy and Business Consultancy, Morley's Cottage Morley's Yard Walkergate Beverley East Yorkshire HU17 9BY
Bankers	Co-operative bank PO Box 250 Skelmersdale WN8 6WT

**Independent Examiner's Report to the Members of
Scarborough Indoor Bowls Centre Ltd**

I report on the accounts of Scarborough Indoor Bowls Centre Ltd for the year ended 31 August 2022, which are set out on pages 11 to 26.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Rebecca Triffitt, MAAT
Phoenix Accountancy and Business Consultancy,
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY
Date:



24/5/23

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 August 2022**

The Trustees present their report with the financial statements of the company for the year ended 31 August 2022.

Directors and Trustees:

The directors of the charitable company (the charity) are its Trustees for the purpose as charity law throughout this report and collectively referred to as Trustees. The Trustees for the year are named on page 3.

Day to day management of the charity

Management of the business during the year was undertaken by W Smith & W Arthur. Along with support from Trustees.

Structure, Governance and Management**Governing document:**

Scarborough Indoor Bowls Centre Ltd is a registered charity and company limited by guarantee governed by its memorandum and articles of association adopted on the 7nd July 2003 and amended on 17th January 2023.

Every member of the charity undertakes to contribute the maximum of £10 in the event of the charity winding up.

Recruitment and appointment of Trustees

New directors are elected by Company Members, from among their own number. During the year, new directors can be co-opted onto the board but their appointment must be approved at the following Annual General Meeting. In addition a third of the existing board will retire by rotation and offer themselves for re-election at each Annual General Meeting.

The articles of association states that the number of trustees must not be less than two to a maximum of eight.

Organisational structure:

Scarborough Indoor Bowls Centre Limited is currently run by four directors with the Articles of Association permitting a maximum of eight.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 August 2022**Risk Management:

The existing directors have held office over several years and are experienced in a number of professions.

The directors constantly review the risks that the charity faces and consider that the major risks would be the inability to meet financial obligations through lack of funding, or the loss of the premises from which we run our charity. In order to make sure we are able to meet our financial obligations, we review as necessary the membership fees and rink fees, and actively promote the bowls centre to the residents of Scarborough and to bowling clubs throughout the country.

The bowls centre is rented from Scarborough Borough Council. The structure of the building itself and the insurance of the building are the responsibility of the Council. We endeavour to ensure they carry out repair and maintenance to the exterior of the building. The interior and contents of the building are our responsibility and we are adequately insured for any loss or damage for such

Objective and Activities

As set out in the Memorandum of Articles, the Charity's objectives are:

1) To promote community participation in healthy recreation for the benefit of the inhabitants of Scarborough and District area by provision of facilities for playing indoor bowls.

The company's objectives and its principal activities are to promote community participation in healthy recreation for the benefit of the inhabitants of the Scarborough and District area by the provision of facilities for playing indoor bowls.

To this end the charity provides indoor bowling facilities for the residents of Scarborough and surrounding areas, of all ages and abilities. We provide, free of charge, bowls and bowling shoes to anyone wishing to borrow them.

We regard the bowls centre as one of Scarborough's premier tourist attractions and offer holidaymakers the same service of free hire of equipment as the residents of Scarborough.

We have qualified coaches available to help anybody who would like to try bowling but have never done it before. We offer free coaching and a reduction of membership fees for new players.

To encourage members of the public to try the sport, we run 'Come and Try It' events where the public is invited, free of charge, to come and try bowling. Qualified coaches and other volunteers are on hand to give advice.

Indoor bowls is a sport that can also be enjoyed by people with physical and learning disabilities, and those with visual or hearing impairments. We have a 'Bowls and Buggies' session every Saturday morning, where rink fees are greatly reduced and specialised wheel chairs are provided free of charge. This is hugely popular, with around forty disabled people participating every week.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 August 2022****Achievements and Performance****Review of activities 2021 – 2022**

Scarborough Indoor Bowls Centre Ltd (previous company name) board of trustees is satisfied, having reviewed the business, that in the past twelve month's period (September 2021 - August 2022)

Our funds come from membership fees, rink fees, fund raising events, donations, sponsorship and grants. A reduced fee is paid by junior members under 18 years of age or in full time education. Members of the public and visiting teams pay rink fees.

We were delighted to be asked to host the British Isles Shortmat Tournament at the Bowls centre. This took place over two weekends in January 2022 and was very successful, with more than three hundred people in attendance.

We continued a programme of internal refurbishment and repairs to the interior of the building, which were essential for hosting the above tournament, as well as the Centre's overall development plans. This included a major overhaul of our very inefficient heating system, which it was hoped would result in a substantial reduction in future heating bills.

Unfortunately, Scarborough Borough Council failed to carry out essential refurbishment work on the building within the stipulated twelve month period and we were still pressing for a schedule of works to be agreed at the end of the year.

The Directors agreed that activities within the Centre would need to be diversified if it were to be sustainable over future years. As with many other indoor bowls centres, the number of club members has been in decline in recent years, which has naturally resulted in our income being reduced. In response, we covered two of our eight rinks in an all-purpose temporary surface to enable a range of other activities to take place, as the first stage in our development plan. The under-utilised function room has been re-decorated and will eventually serve as the new café seating area.

As with many other businesses, we are struggling with the huge increase in energy costs, with our costs for the year exceeding £48,000, despite reducing our opening hours in an attempt to save on current expenditure.

Last, but certainly not least, may we take this opportunity to thank the volunteers, coaches, umpires, and all our Members for continuing to support the Club. A big thank you also to our excellent staff who provide a warm welcome to all who enter the building and certainly make the task of the Directors easier.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 August 2022****Financial Review****Reserves Policy**

In line with our policy, all reserves will be carried forward to sustain the trust in future years and to allow expansion of activities where possible.

Plans for future periods

In shaping our objectives for the following year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit and this is regularly re-visited.

Scarborough Borough Council finally carried out repairs to the Centre's roof, which had been leaking and causing internal damage over a period of several years. We are advised that repairs and redecoration to the exterior of the property, as well as the removal of an unsafe canopy at the rear of the building and replacement of some damaged windows in the kitchen, are imminent

The Directors agreed to change the name and objects of the Organisation, from Scarborough Indoor Bowls Centre Limited to Alexandra Community Sports and Leisure Centre Limited, to reflect the planned changes to its range of activities.

A Business Plan has been completed to describe the Centre's proposed development, and funding applications are currently being prepared to enable our plans to proceed. It is hoped that all the required funding will be in place by the end of the year and that a full programme of new activities will begin in the spring of 2024.

Our current lease expires in 2028. Scarborough Borough Council has been absorbed into the new Unitary Authority of North Yorkshire County Council and we have opened a dialogue with NYCC, with the aim of obtaining a Community Asset Transfer of our currently leased property. If successful, this will ensure that we are able to provide services over the foreseeable future.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 August 2022****Statement of disclosure of information to independent examiner**

We, the Directors of the Company who held office at the date of approval of these financial statements, confirm so far as we are aware, that:

1. There is no relevant information of which the company's independent examiner is unaware; and
2. We have taken all the steps as required of us as directors in order to make ourselves aware of all relevant information expected of us and to establish that the company's independent examiner is aware of that information.

Statement of directors' responsibilities

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable Company and of the excess of income over expenditure of the charitable Company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

Statement of directors' responsibilities (continued)

The Directors confirm that the accounts comply with the above requirements. The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Directors are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Report of the Board of Trustees (incorporating the Directors' Report)
for the year ended 31 August 2022**

Independent Examiner

A resolution to appoint Phoenix Accountancy and Business Consultancy (a subsidiary of East Riding Voluntary Action Services (ERVAS) Ltd) as independent examiner was agreed at the annual general meeting.

Small company provisions

This report has been prepared in accordance with the special provisions of part 15 of the companies Act 2006

Statement of Recommended Practice

The accounts comply with SORP 'Accounting and reporting by charities' 2005 as far as possible whilst complying with the companies Act 2006

By order of the board



Mr M Conkerton,

Trustee/Director

Date: 13 MAY 2023

**Income and Expenditure Account
for the year ended 31 August 2022**

	Note	2022 £	2021 £
INCOME		109,982	96,016
EXPENDITURE		(140,407)	(113,919)
OPERATING (DEFICIT)/SURPLUS	9	(30,425)	(17,903)
INVESTMENT INCOME		80	222
GAIN/(LOSS) ON DISPOSAL OF FIXED ASSET		-	-
(DEFICIT)/SURPLUS FOR THE YEAR		(30,345)	(17,681)
RESERVES BROUGHT FORWARD		(36,334)	(18,653)
RESERVES CARRIED FORWARD		(66,679)	(36,334)

Total income (including investment income) of £110,062 (2021: £99,648) comprises £108,336 (2021: £67,763) for unrestricted funds and £1,726 (2021: £28,475) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The deficit for the year of £30,345 (2021: £17,681). Comprises a surplus of £30,345 (2021: £17,681) for unrestricted funds and a deficit of £0 (2021: £0) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure accounts. The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 16 to 26 form part of these financial statements.

Balance Sheet
as at 31 August 2022

	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Fixed assets							
Tangible assets	10	3,708	-	3,708	975	-	975
Investments	11	1	-	1	1	-	1
Current assets							
Stock	12	1,000	-	1,000	1,000	-	1,000
Debtors & Prepayments	13	3,101	-	3,101	3,678	-	3,678
Cash at bank and in hand		25,850	-	25,850	64,458	-	64,458
Total current assets		29,951	-	29,951	69,136	-	69,136
Liabilities: amounts falling due within one year	14	(31,569)	-	(31,569)	(33,115)	-	(33,115)
Net current assets		(1,618)	-	(1,618)	36,021	-	36,021
Liabilities: amounts falling due after one year	14	(68,770)	-	(68,770)	(73,331)	-	(73,331)
Total assets less current liabilities		(66,679)	-	(66,679)	(36,334)	-	(36,334)
Funds of the Charity:							
Unrestricted Funds	16	(66,679)	-	(66,679)	(36,334)	-	(36,334)
Restricted Funds		-	-	-	-	-	-
Total Funds		(66,679)	-	(66,679)	(36,334)	-	(36,334)

**Balance Sheet (continued)
as at 31 August 2022**

1. For the year ended 31 August 2022 the company was entitled to exemption under section 477 (2) of the Companies Act 2006.
2. Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
3. The directors acknowledge their responsibility for:
 1. ensuring the company keeps accounting records which comply with section 386; and
 2. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the companies Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 23 MAY 2023 and signed on its behalf by:


_____ Mr Conkerton, Trustee/Director

The notes on pages 16 to 26 form part of these financial statements.

Statement of Cash Flows
For the year ending 31 August 2022

	Notes	2022 £	2021 £
Net Movement in Funds		(30,345)	(17,681)
Add back depreciation charge	10	1,826	2,310
Deduct interest income shown in investing activities		(80)	(222)
Decrease/(increase) in stock		-	-
Decrease/(increase) in debtors	11	577	(304)
Increase/(decrease) in creditors	12	(6,106)	15,715
Net cash used in operating activities		(34,128)	(182)
Cash flows from investing activities			
Interest income		80	222
Purchase of tangible fixed assets	10	(4,560)	-
Cash provided by (used in) investing activities		(4,480)	222
Cash flows from financing activities			
Repayment of borrowing		-	-
Cash used in financing activities		-	-
Increase/(decrease) in cash and cash equivalents at the beginning of the year		(38,608)	40
cash and cash equivalents at the start of the year		64,458	64,418
Total cash and cash equivalents at the end of the year		25,850	64,458

The notes on pages 16 to 26 form part of these financial statements.

**Notes to the financial Statements
For the year ended 31 August 2022**

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Company Status

The charity is a company limited by guarantee. The members of the company are the directors named on page 3.

1.2. Going Concern

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4. Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the Company.

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Notes to the financial Statements
For the year ended 31 August 2022

1.5. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of all activities undertaken to further the purposes of the charity and their associated support costs.

The Charity is not VAT registered and irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

All activities undertaken by the Charity are in furtherance of the charitable objects therefore all support costs have been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 6.

1.7. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life (except as detailed below) as follows:

Computer equipment	50% on the straight line basis
Furniture and fixtures	33% on reducing balance

1.8. Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

1.9. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10. Stock

This has been valued at the lower of cost and net realisable value.

**Notes to the financial Statements
For the year ended 31 August 2022**

1.11. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Income and Expenditure Account

The Company is a charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2016. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the financial Statements
For the year ended 31 August 2022**

3. Donations and Grants income

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Scarborough Borough Council – Covid Grants	4,000	-	4,000	27,972	-	27,972
North Yorkshire County Council Coronavirus Job Retention Scheme	-	1,038	1,038	-	28,475	28,475
Donations	242	-	242	2,488	-	2,488
	4,242	1,726	5,968	30,460	28,475	58,935

4. Income from Charitable Activities

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Members season tickets	27,788	-	27,788	31,725	-	31,725
Non-members rink fees	17,130	-	17,130	2,144	-	2,144
Outdoor green fees	1,472	-	1,472	65	-	65
League and cup entry fees	1,795	-	1,795	1,568	-	1,568
Lockers fees	1,550	-	1,550	1,268	-	1,268
General	9,723	-	9,723	-	-	-
	59,458	-	59,458	36,770	-	36,770

Notes to the financial Statements**For the year ended 31 August 2022****5. Other Trading Activities**

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Shop Income	390	-	390	-	-	-
Function Room	610	-	610	-	-	-
Raffles	584	-	584	311	-	311
Insurance Claim	37,690	-	37,690	-	-	-
Car Park	2,458	-	2,458	-	-	-
Misc	2,824	-	2,824	-	-	-
	44,556	-	44,556	311	-	311

6. Investment Income

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Interest Received	80	-	80	222	-	222

Notes to the financial Statements
For the year ended 31 August 2022

7. Expenditure on Charitable Activities

	2022		2022		2021		2021	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
	Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£	£	£
Staffing Costs	39,479	688	40,167	18,988	28,475	47,463		
Rent	14,000	-	14,000	14,000	-	14,000		
Rates & Water	1,542	-	1,542	65	-	65		
Insurance	2,205	-	2,205	2,000	-	2,000		
Light & Heat	49,626	-	49,626	9,060	-	9,060		
Telephone	1,049	-	1,049	984	-	984		
Stationery, printing & postage	780	-	780	494	-	494		
Security	2,072	-	2,072	-	-	-		
Licences & subscriptions	1,857	-	1,857	2,081	-	2,081		
Repairs & Renewals	5,629	1,038	6,667	27,458	-	27,458		
Cleaning Expenses	6,895	-	6,895	4,317	-	4,317		
Accountancy	918	-	918	2,839	-	2,839		
Professional Fees	350	-	350	-	-	-		
Bank & Credit Card Charges	404	-	404	847	-	847		
Depreciation	1,827	-	1,827	2,311	-	2,311		
Trips	9,724	-	9,724	-	-	-		
General	324	-	324	-	-	-		
	138,681	1,726	140,407	85,444	28,475	113,919		

Notes to the financial Statements
For the year ended 31 August 2022

8. Taxation

As a charity the company is exempt from Corporation Tax.

9. Staffing Costs

	Total 2022 £	Total 2021 £
Wages and salaries (inc Eer's NI & Pension)	39,447	47,463
Payroll Fees	720	-
	40,167	47,463

Average number of paid employees

	2022	2021
Head count	3	6

9. Operating Deficit

The operating (deficit)/surplus is arrived at after charging:

	Total 2022 £	Total 2021 £
Depreciation - Owned Assets	1,827	2,310

Notes to the financial Statements
For the year ended 31 August 2022

10. Tangible Fixed Assets

	Fixtures & Fittings £	Computer Equip £	Total £
Cost			
At 01 Sept 2021	39,324	7,787	47,111
Additions	4,560	-	4,560
Disposals	-	-	-
At 31 Aug 2022	<u>43,884</u>	<u>7,787</u>	<u>51,671</u>
Depreciation			
At 01 Sept 2021	38,349	7,787	46,136
Charge for the year	1,827	-	1,827
At 31 Aug 2022	<u>40,176</u>	<u>7,787</u>	<u>47,963</u>
Net Book Value			
At 31 August 2022	<u>3,708</u>	-	<u>3,708</u>
At 31 August 2021	<u>975</u>	-	<u>975</u>

11. Fixed Asset Investment

Market Value

At 1 st September 2021	1
At 31 st August 2022	1

Net Book Value

At 31 st August 2022	1
At 31 st August 2021	1

There were no investment assets outside the UK

The company's investment at the balance sheet date in the share capital of companies include the following

SIBC (Catering) Ltd

Registered Office: Scarborough Indoor Bowls Centre, Peasholm Road, Scarborough, England, YO12 7TT

Nature of business: Catering Services

Notes to the financial Statements
For the year ended 31 August 2022

12. Stock

	Total 2022	Total 2021
	£	£
Stocks	1,000	1,000

13. Debtors

	Total 2022	Total 2021
	£	£
Prepayment and Accrued Income	3,101	3,678
	3,101	3,678

14. Liabilities

Creditors: Amounts falling due within one year

	Total 2022	Total 2021
	£	£
Trade Creditors	1,482	11,463
Taxes and Social Security	6,207	3,010
Other Creditors	3,461	3,596
Accruals and Deferred Income	20,395	15,021
Amount owed for group undertakings	25	25
	31,569	33,115

14. Liabilities

Creditors: Amounts falling after one year

	Total 2022	Total 2021
	£	£
Other Creditors	68,771	73,331
	68,771	33,115

Funds relating to refurbishment of the centre and playing surfaces at least every ten years.

**Notes to the accounts
for the year ended 31 August 2022**

15. Leasing agreement

Minimum lease payments under non-cancellable operating lease fall due as follows:

	Total 2022 £	Total 2021 £
More than five years	77,000	91,000
	77,000	91,000

16. Accumulated Funds

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Balance at 01/09/21	(36,334)	-	(36,334)
Movement in funds	(30,345)	-	(30,345)
Balance at 31/08/22	(66,679)	-	(66,679)

Analysis of net assets between funds

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Tangible fixed assets	3,708	-	3,708
Investment	1	-	1
Current assets	29,952	-	29,952
Current liabilities	(100,340)	-	(100,340)
	(66,679)	-	(66,679)

**Notes to the accounts
for the year ended 31 August 2022**

Restricted funds	Balance 01/09/21	Incoming	Outgoing	Balance 31/08/22
North Yorkshire County Council	-	1,038	(1,038)	-
Coronavirus Job Retention Scheme		688	(688)	-
	-	1,726	(1,726)	-

A brief description of the Restricted Funds are given below:

North Yorkshire County Council

Funding has been received from the North Yorkshire County Council for refurbishment of the bar and café area at Scarborough Indoor Bowls Centre.

Coronavirus Job Retention Scheme

Restricted funding was provided from HMRC under the Coronavirus Job Retention Scheme for staff placed on furlough due to a global pandemic of Coronavirus (Covid-19).

17. Contingent liabilities

There were no contingent liabilities.

18. Other recognised gains and losses

There were no other recognised gains or losses

19. Related Party Disclosures

There were no related party transactions for the year ended 31 August 2022.

20. Members

The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £10, to the Company's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of the Company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the Company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to some other charity or charities having similar objects to the objects of the Company.

Alexandra Community Sports and Leisure Centre Ltd

England & Wales - Charity number 1098386

Accounts

REGISTERED COMPANY NUMBER: 04729490 (England and Wales)
REGISTERED CHARITY NUMBER: 1098386

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

Fortus North Limited
Business Advisors & Accountants
5&6 Manor Court
Manor Garth
Scarborough
North Yorkshire
YO11 3TU

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

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For The Year Ended 31 August 2021

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SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

REPORT OF THE TRUSTEES For The Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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

Objectives and aims

The company's objectives and its principal activities are to promote community participation in healthy recreation for the benefit of the inhabitants of the Scarborough and District area by the provision of facilities for playing indoor bowls.

To this end the charity provides indoor bowling facilities for the residents of Scarborough and surrounding areas, of all ages and abilities. We provide, free of charge, bowls and bowling shoes to anyone wishing to borrow them.

We regard the bowls centre as one of Scarborough's premier tourist attractions and offer holidaymakers the same service of free hire of equipment as the residents of Scarborough.

We have qualified coaches available to help anybody who would like to try bowling but have never done it before. We offer free coaching and a reduction of membership fees for new players.

To encourage members of the public to try the sport, we run 'Come and Try It' events where the public is invited, free of charge, to come and try bowling. Qualified coaches and other volunteers are on hand to give advice.

Indoor bowls is a sport that can also be enjoyed by people with physical and learning disabilities, and those with visual or hearing impairments. We have a 'Bowls and Buggies' session every Saturday morning, where rink fees are greatly reduced and specialised wheel chairs are provided free of charge. This is hugely popular, with around forty disabled people participating every week.

COVID RESTRICTIONS AND OUTCOMES

Since the end of June 2020, the Bowls Centre had been forced to implement various restrictions in relation to the COVID pandemic, and by September, at the beginning of the financial year, we were still operating under the 'Rule of 6' - with limited numbers of people being allowed into the Centre at any given time. Two more national lockdowns, and a series of 'tiered' restrictions continued until July 2021, when all restrictions were lifted. Nevertheless, some older people chose not to renew their membership this year, through concerns around contracting the virus.

Government grants were crucial in keeping the business afloat during the course of the year and we were able to offer a financial concession to everyone who had continued to pay their subscription fees throughout the periods in which the Centre had been forced to close.

REPORT OF THE TRUSTEES
For The Year Ended 31 August 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our funds come from membership fees, rink fees, fund raising events, donations, sponsorship and grants. A reduced fee is paid by junior members under 18 years of age or in full time education. Members of the public and visiting teams pay rink fees.

We were successful in obtaining a small grant to cover the cost of refurbishing the lobby and reception areas, which were looking very tired and outdated. This marks the beginning of a planned refurbishment of the entire building over the next few years.

Our landlord, Scarborough Borough Council, agreed to carry out a full survey of the building in July, to establish what maintenance works need carrying out, and in what time period. The report advised that a number of essential repairs should be carried out during the following twelve months.

We rented out our small car park to NCP, which brings in an additional £2,400 per annum. The car park had previously been used for staff and directors, who agreed to park elsewhere as the additional income outweighs the minor inconvenience.

We engaged a business consultant in July 2020, to carry out a full business review and produce a report for the directors. As a result of this report, we made the decision to employ an experienced part-time Manager to take on some aspects of the business that the directors had struggled with, due to lack of time and/or experience. This proved very successful and the Centre was running well by the year end, despite the difficulties caused by the COVID pandemic.

Last, but certainly not least, may we take this opportunity to thank the volunteers, coaches, umpires, and all our Members for continuing to support the Club. A big thank you also to our excellent staff who provide a warm welcome to all who enter the building and certainly make the task of the directors easier.

FINANCIAL REVIEW

Investment policy and objectives

At present the charity does not have sufficient funds to require investment other than in interest paying bank and building society accounts.

Reserves policy

The directors intend to adopt a reserves policy at a time when the business is fully sustainable.

Catering

On 1 June 2016 the company's trading subsidiary, SIBC (Catering) Ltd, took over the operation of the catering activity, under the management of a small number of Scarborough Indoor Bowls Centre's directors. This continued until the café closed at the start of the first COVID lockdown in March 2020. The café has not reopened since that time, as there have been too few customers to support it. However, we have replaced some of our kitchen equipment and plan to reopen the café from the beginning of September 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is a charity constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £10 each.

Recruitment and appointment of new trustees

New directors are elected by Company Members, from among their own number. During the year, new directors can be co-opted onto the board but their appointment must be approved at the following Annual General Meeting. In addition a third of the existing board will retire by rotation and offer themselves for re-election at each Annual General Meeting.

Organisational structure

Scarborough Indoor Bowls Centre Limited is currently run by four directors with the Articles of Association permitting a maximum of eight.

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

REPORT OF THE TRUSTEES
For The Year Ended 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The Chair and Centre Manager are responsible for the induction of new directors which involves awareness of a director's responsibilities, the Memorandum and Articles of Association, administrative procedures and the history of the centre. New directors will receive a copy of the annual report and accounts as well as a copy of the Charity Commission's booklet, 'The Essential Trustee: What you need to Know'.

Risk management

The existing directors have held office over several of years and are experienced in a number of professions. The directors constantly review the risks that the charity faces and consider that the major risks would be the inability to meet financial obligations through lack of funding, or the loss of the premises from which we run our charity. In order to make sure we are able to meet our financial obligations, we review as necessary the membership fees and rink fees, and actively promote the bowls centre to the residents of Scarborough and to bowling clubs throughout the country.

The bowls centre is rented from Scarborough Borough Council. The structure of the building itself and the insurance of the building are the responsibility of the Council. We endeavour to ensure they carry out repair and maintenance to the exterior of the building. The interior and contents of the building are our responsibility. We are adequately insured for any loss or damage to the contents and have set aside contingency funds for repair and renewal of the rink carpet, contents and equipment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04729490 (England and Wales)

Registered Charity number

1098386

Registered office

Scarborough Indoor Bowls Centre

Peasholm Road

Scarborough

YO12 7TT

Trustees

Mrs M A Fletcher (resigned 10.9.21)

Mr MW Conkerton

Mr J Dobinson (resigned 14.3.22)

Mr J Hastings

Mrs L P Baker (appointed 27.1.22)

Mr J M Mann (appointed 27.1.22)

Independent Examiner

Fortus North Limited

Business Advisors & Accountants

5&6 Manor Court

Manor Garth

Scarborough

North Yorkshire

YO11 3TU

Approved by order of the board of trustees on 26 August 2022 and signed on its behalf by:

Mr MW Conkerton - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

Independent examiner's report to the trustees of Scarborough Indoor Bowls Centre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended
31 August 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Paul Dixon ACA
Fortus North Limited
Business Advisors & Accountants
5&6 Manor Court
Manor Garth
Scarborough
North Yorkshire
YO11 3TU

26 August 2022

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For The Year Ended 31 August 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,488	-	2,488	11,700
Charitable activities					
Bowls centre		36,770	-	36,770	62,649
Other trading activities	2	311	-	311	21,686
Investment income	3	222	-	222	285
Other income		56,447	-	56,447	38,905
Total		<u>96,238</u>	<u>-</u>	<u>96,238</u>	<u>135,225</u>
EXPENDITURE ON					
Raising funds	5	-	-	-	1,182
Charitable activities	6				
Bowls centre		113,919	-	113,919	130,221
Total		<u>113,919</u>	<u>-</u>	<u>113,919</u>	<u>131,403</u>
NET INCOME/(EXPENDITURE)		<u>(17,681)</u>	<u>-</u>	<u>(17,681)</u>	<u>3,822</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		(18,653)	-	(18,653)	(22,475)
TOTAL FUNDS CARRIED FORWARD		<u><u>(36,334)</u></u>	<u><u>-</u></u>	<u><u>(36,334)</u></u>	<u><u>(18,653)</u></u>

The notes form part of these financial statements

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

BALANCE SHEET
31 August 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	11	975	3,285
Investments	12	1	1
		<u>976</u>	<u>3,286</u>
CURRENT ASSETS			
Stocks	13	1,000	1,000
Debtors	14	3,678	3,374
Cash at bank and in hand		64,458	64,418
		<u>69,136</u>	<u>68,792</u>
CREDITORS			
Amounts falling due within one year	15	(33,115)	(22,200)
		<u>36,021</u>	<u>46,592</u>
NET CURRENT ASSETS			
		<u>36,997</u>	<u>49,878</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	16	(73,331)	(68,531)
		<u>(36,334)</u>	<u>(18,653)</u>
NET ASSETS			
FUNDS			
Unrestricted funds	19	(36,334)	(18,653)
		<u>(36,334)</u>	<u>(18,653)</u>
TOTAL FUNDS			
		<u>(36,334)</u>	<u>(18,653)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

BALANCE SHEET - continued
31 August 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 August 2022 and were signed on its behalf by:

Mr MW Conkerton - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Preparation of consolidated financial statements

The financial statements contain information about Scarborough Indoor Bowls Centre Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on reducing balance
Computer equipment	- 50% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2021

1. ACCOUNTING POLICIES - continued

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising are recognised in the profit and loss account.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and the grants will be received using the accrual model.

Going concern

The directors have considered the impact of COVID-19 in relation to their assessment of going concern and in their opinion have taken all reasonable steps to mitigate these factors. As at the point of authorising the accounts, and for the foreseeable future, the directors consider the going concern assumption to still be appropriate. The directors acknowledge that given the currently rapidly changing business and social environment, there are likely to be significant unknown factors which may present themselves. Such factors are considered by the directors to represent a general inherent level of risk in relation to the going concern assumption albeit not quantifiable at this time.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	-	2,459
Raffles and functions	311	4,776
Sponsorship and advertising	-	1,362
Catering	-	4,000
Games machine	-	374
Function room	-	2,207
Recharge of utilities	-	6,508
	<u>311</u>	<u>21,686</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Interest received	<u>222</u>	<u>285</u>

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2021

4.	INCOME FROM CHARITABLE ACTIVITIES		2021	2020
		Activity	£	£
	Members season tickets	Bowls centre	31,725	48,001
	Non members rink fees	Bowls centre	2,144	10,792
	Outdoor green fees	Bowls centre	65	660
	League and cup entry fees	Bowls centre	1,568	1,372
	Lockers	Bowls centre	1,268	1,824
			<u>36,770</u>	<u>62,649</u>
5.	RAISING FUNDS		2021	2020
	Other trading activities		£	£
	Shop purchases		-	1,182
			<u>-</u>	<u>1,182</u>
6.	CHARITABLE ACTIVITIES COSTS			Direct Costs (see note 7)
	Bowls centre			£ 113,919
				<u>113,919</u>
7.	DIRECT COSTS OF CHARITABLE ACTIVITIES		2021	2020
			£	£
	Staff costs		47,463	49,043
	Rent		14,000	13,750
	Rates and water		65	5,066
	Insurance		2,000	1,938
	Light and heat		9,060	19,131
	Telephone		984	818
	Stationery, printing and postage		494	1,442
	Travelling expenses		-	1,314
	Licences and subscriptions		2,081	2,482
	Repairs and renewals		27,458	10,007
	Cleaning expenses		4,317	2,342
	Accountancy		2,839	3,948
	Bank and credit card charges		847	1,066
	Provision for subsidiary losses incurred		-	14,458
	Bookkeeping		-	869
	Depreciation		2,311	2,547
			<u>113,919</u>	<u>130,221</u>

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2021

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>2,310</u>	<u>2,547</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	<u>47,463</u>	<u>49,043</u>
	<u>47,463</u>	<u>49,043</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable activities	<u>6</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2020 and 31 August 2021	<u>39,324</u>	<u>7,787</u>	<u>47,111</u>
DEPRECIATION			
At 1 September 2020	37,869	5,957	43,826
Charge for year	480	1,830	2,310
At 31 August 2021	<u>38,349</u>	<u>7,787</u>	<u>46,136</u>
NET BOOK VALUE			
At 31 August 2021	<u>975</u>	<u>-</u>	<u>975</u>
At 31 August 2020	<u>1,455</u>	<u>1,830</u>	<u>3,285</u>

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2021

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 September 2020 and 31 August 2021	1
NET BOOK VALUE	
At 31 August 2021	1
At 31 August 2020	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

SIBC (Catering) Ltd
Registered office:
Nature of business: Catering services

Class of share:	% holding		
Ordinary	100	31.8.21 £	31.8.20 £
Aggregate capital and reserves		1	1

13. STOCKS

	2021 £	2020 £
Stocks	1,000	1,000

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	3,678	3,374

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2021

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Deferred income	8,875	8,284
Trade creditors	11,463	749
Amounts owed to group undertakings	25	2,254
Social security and other taxes	3,010	116
Other creditors	3,596	4,997
Accruals	6,146	5,800
	<u>33,115</u>	<u>22,200</u>

Deferred income represents membership fees and locker rents relating to 2021/22.

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other creditors	<u>73,331</u>	<u>68,531</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
In more than five years	<u>91,000</u>	<u>105,000</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	975	-	975	3,285
Investments	1	-	1	1
Current assets	69,136	-	69,136	68,792
Current liabilities	(33,115)	-	(33,115)	(22,200)
Long term liabilities	(73,331)	-	(73,331)	(68,531)
	<u>(36,334)</u>	<u>-</u>	<u>(36,334)</u>	<u>(18,653)</u>

19. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	(18,653)	(17,681)	(36,334)
	<u>(18,653)</u>	<u>(17,681)</u>	<u>(36,334)</u>
TOTAL FUNDS	<u>(18,653)</u>	<u>(17,681)</u>	<u>(36,334)</u>

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2021

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	96,238	(113,919)	(17,681)
TOTAL FUNDS	<u>96,238</u>	<u>(113,919)</u>	<u>(17,681)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds General fund	(22,475)	3,822	(18,653)
TOTAL FUNDS	<u>(22,475)</u>	<u>3,822</u>	<u>(18,653)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	135,225	(131,403)	3,822
TOTAL FUNDS	<u>135,225</u>	<u>(131,403)</u>	<u>3,822</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds General fund	(22,475)	(13,859)	(36,334)
TOTAL FUNDS	<u>(22,475)</u>	<u>(13,859)</u>	<u>(36,334)</u>

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2021

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	231,463	(245,322)	(13,859)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>231,463</u>	<u>(245,322)</u>	<u>(13,859)</u>

Included within the general unrestricted fund is a designated fund that the trustees have created to allow for the refurbishment of the centre and playing surface at least every ten years. The balance of the fund at the year end was £73,331 (2020 - £68,531).

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

21. ULTIMATE CONTROLLING PARTY

The company is under the control of the members who have elected the directors to run the charity on their behalf.

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 August 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,488	11,700
Other trading activities		
Shop income	-	2,459
Raffles and functions	311	4,776
Sponsorship and advertising	-	1,362
Catering	-	4,000
Games machine	-	374
Function room	-	2,207
Recharge of utilities	-	6,508
	<u>311</u>	<u>21,686</u>
Investment income		
Interest received	222	285
Charitable activities		
Members season tickets	31,725	48,001
Non members rink fees	2,144	10,792
Outdoor green fees	65	660
League and cup entry fees	1,568	1,372
Lockers	1,268	1,824
	<u>36,770</u>	<u>62,649</u>
Other income		
Government grants	56,447	38,905
	<u>96,238</u>	<u>135,225</u>
EXPENDITURE		
Other trading activities		
Shop purchases	-	1,182
Charitable activities		
Wages	47,463	49,043
Rent	14,000	13,750
Rates and water	65	5,066
Insurance	2,000	1,938
Light and heat	9,060	19,131
Telephone	984	818
Stationery, printing and postage	494	1,442
Travelling expenses	-	1,314
Licences and subscriptions	2,081	2,482
Repairs and renewals	27,458	10,007
Carried forward	103,605	104,991

This page does not form part of the statutory financial statements

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 August 2021

	2021 £	2020 £
Charitable activities		
Brought forward	103,605	104,991
Cleaning expenses	4,317	2,342
Accountancy	2,839	3,948
Bank and credit card charges	847	1,066
Provision for subsidiary losses incurred	-	14,458
Bookkeeping	-	869
Depreciation of tangible fixed assets	2,311	2,547
	<u>113,919</u>	<u>130,221</u>
Total resources expended	<u>113,919</u>	<u>131,403</u>
Net (expenditure)/income	<u>(17,681)</u>	<u>3,822</u>

This page does not form part of the statutory financial statements

Alexandra Community Sports and Leisure Centre Ltd

England & Wales - Charity number 1098386

Accounts

REGISTERED COMPANY NUMBER: 04729490 (England and Wales)
REGISTERED CHARITY NUMBER: 1098386

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

Fortus North Limited
Business Advisors & Accountants
62/63 Westborough
Scarborough
North Yorkshire
YO11 1TS

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

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For The Year Ended 31 August 2020

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DRAFT

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

REPORT OF THE TRUSTEES For The Year Ended 31 August 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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

Objectives and aims

The company's objectives and its principal activities are to promote community participation in healthy recreation for the benefit of the inhabitants of the Scarborough and District area by the provision of facilities for playing indoor bowls.

To this end the charity provides indoor bowling facilities for the residents of Scarborough and surrounding areas, of all ages and abilities. We frequently advertise our activities by press releases, posters and leaflets. We have a stall promoting the Centre in the town centre shopping precinct on occasions. We provide, free of charge bowls and bowling shoes to anyone wishing to borrow them. We also have a stall promoting the Bowls Centre at Open Days of other organisations such as Age Concern and Diabetes UK. We also regard the bowls centre as one of Scarborough's premier tourist attractions and offer holidaymakers the same service of free hire of equipment as the residents of Scarborough. In the summer holiday season we have volunteer stewards available to help anybody who would like to try bowling but have never done it before. Our team of qualified coaches offers four weeks' coaching, rink fees and equipment included, and a further four weeks with rink fees at half price.

Children under eighteen are offered similar facilities by our specialised junior coaches. We have a thriving junior section that meet at weekends and not only bowl at Scarborough but also have the opportunity to bowl at other clubs. Scouts and Guides have been invited to 'Social Come and Try It' sessions. We do our utmost to encourage schools to bring their pupils to the bowls centre. Volunteers take bowling out to the community with smaller, lighter New Age bowls.

To encourage members of the public to try the sport, we run 'Come and Try It' events where the public is invited, free of charge, to come and try bowling. When possible, qualified coaches are on hand to give advice. We also host corporate evenings where members of organisations or business employees are offered refreshments, introducing people to the sport and the facilities we provide.

Bowls is not a sport in which only able-bodied people can participate, but is also enjoyed by the physically disabled, visually impaired and those with hearing difficulties. We have a 'Bowls and Buggies' session where rink fees are greatly reduced and specialised wheel chairs are provided free of charge. The visually impaired also have a session at reduced cost. This is run by one of our members who is himself visually impaired. We host a national tournament for the visually impaired offering the use of the rinks at a greatly reduced price. Rinks are also offered at a reduced rate to the Social Services for use by people with physical and learning disabilities. We also host an annual bowls festival, which includes a week of competitions, where able-bodied and disabled bowlers bowl both with and against each other.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We continue to offer the three month trial membership to potential members at the end of a coaching course to give the opportunity of trying the sport before committing to a full year's membership. Members pay a yearly fee. A reduced fee is paid by junior members and members under 25 years of age in full time education. Members of the public and visiting teams pay rink fees.

Our funds come from membership fees, rink fees, fund raising events, donations, sponsorship and grants. We run several fund raising activities including social evenings, quizzes, weekly draw, and bingo. We also promote our function room for use by the general public.

There is a rolling maintenance programme.

To cement our relationship with the local business community we continue to participate in the Local Chamber of Commerce and Tourism Forum meetings.

Last, but certainly not least, may we take this opportunity to thank the volunteers, coaches, umpires, plus all the members who organise and run social events and of course the members who attend them. Without you our task would be more difficult. More volunteers are always welcome. More qualified coaches are needed, as the introduction of people to the game has and continues to be a source of new members. A big thank you also to our excellent staff who provide a warm welcome to all who enter the building and certainly make the task of the directors easier.

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

REPORT OF THE TRUSTEES
For The Year Ended 31 August 2020

ACHIEVEMENT AND PERFORMANCE

Membership

Membership details of the Centre are as follows

<u>Year</u>	<u>Full</u>	<u>Associate</u>	<u>Junior</u>	<u>Young Adult</u>	<u>Member only</u>	<u>3 Month Full</u>
2012/13	224	57	21	5	-	2
2013/14	213	47	23	5	-	1
2014/15	210	39	17	8	-	-
2015/16	193	46	14	7	-	-
2016/17	171	39	-	-	-	-
2017/18	171	33	12	4	2	-
2018/19	138	32	12	3	2	-
2019/20	196	-	7	3	-	-
2020 to date	215	-	8	3	-	-

FINANCIAL REVIEW

Investment policy and objectives

At present the charity does not have sufficient funds to require investment other than in interest paying bank and building society accounts.

Reserves policy

The bowling surface requires replacement approximately every ten years and the centre itself requires ongoing refurbishment. The directors have therefore decided to make provision each year in respect of these anticipated costs.

Catering

On 1 June 2016 the company's subsidiary (SIBC (Catering) Ltd) took over the operation of the catering activity. The continuance and operation is subject to review and its progress is being monitored.

FUTURE PLANS

We have an ongoing programme of grant applications in order to further enhance our facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is a charity constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £10 each.

Recruitment and appointment of new trustees

New directors are elected by members of the centre. During the year new directors can be co-opted onto the board but their appointment must be approved at the following Annual General Meeting. In addition a third of the existing board will retire by rotation and offer themselves for re-election at each Annual General Meeting.

Organisational structure

Scarborough Indoor Bowls Centre Limited is currently run by four directors with the Articles of Association permitting a maximum of eight.

Induction and training of new trustees

The Chair and Secretary are responsible for the induction of new directors which involves awareness of a director's responsibilities, the Memorandum and Articles of Association, administrative procedures and the history of the centre. New directors will receive a copy of the annual report and accounts as well as have access to the Charity Commission leaflet 'The Essential Trustees: What you need to Know'.

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

REPORT OF THE TRUSTEES
For The Year Ended 31 August 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The existing directors have held office over a number of years and are experienced in a number of professions. They are members of the bowls centre and have bowled regularly and are closely involved, along with supporting reception staff, in the day to day running of the centre.

The directors constantly review the risks that the charity faces and consider that the major risks would be the inability to meet financial obligations through lack of funding, or the loss of the premises from which we run our charity. In order to make sure we are able to meet our financial obligations we actively promote the bowls centre not only to the residents of Scarborough but to bowling clubs throughout the country. We approach local businesses and other organisations for donations and sponsorship. We use volunteer workers where possible to keep down the costs. We review as necessary the membership fees and rink fees.

The bowls centre is rented from Scarborough Borough Council. The structure of the building itself and the insurance of the building are the responsibility of the Council. We endeavour to ensure they carry out repair and maintenance to the exterior of the building. The interior and contents of the building are our responsibility. We are adequately insured for any loss or damage to the contents and have set aside contingency funds for repair and renewal of the rink carpet, contents and equipment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04729490 (England and Wales)

Registered Charity number

1098386

Registered office

Scarborough Bowls Centre
Peasholm Road
Scarborough
North Yorkshire
YO12 7TT

Trustees

Mrs M A Fletcher
Mr P Luce (resigned 15.4.20)
Mrs M P Barker (resigned 5.8.20)
Mr MW Conkerton
Mr J Merriman (resigned 10.10.19)
Mrs F Chapman Retired (appointed 23.2.20) (resigned 5.8.20)
Mr J Dobinson (appointed 12.3.20)
Mr J Hastings (appointed 12.3.20)

Independent Examiner

Fortus North Limited
Business Advisors & Accountants
62/63 Westborough
Scarborough
North Yorkshire
YO11 1TS

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs M A Fletcher - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SCARBOROUGH INDOOR BOWLS CENTRE LIMITED**

Independent examiner's report to the trustees of Scarborough Indoor Bowls Centre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Paul Dixon
ACA FCCA
Fortus North Limited
Business Advisors & Accountants
62/63 Westborough
Scarborough
North Yorkshire
YO11 1TS

Date:

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For The Year Ended 31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,700	-	11,700	-
Charitable activities					
Bowls centre	4	62,649	-	62,649	85,492
Other trading activities	2	21,686	-	21,686	28,126
Investment income	3	285	-	285	162
Other income		38,905	-	38,905	-
Total		<u>135,225</u>	<u>-</u>	<u>135,225</u>	<u>113,780</u>
EXPENDITURE ON					
Raising funds	5	1,182	-	1,182	4,191
Charitable activities					
Bowls centre	6	130,221	-	130,221	129,260
Total		<u>131,403</u>	<u>-</u>	<u>131,403</u>	<u>133,451</u>
NET INCOME/(EXPENDITURE)		<u>3,822</u>	<u>-</u>	<u>3,822</u>	<u>(19,671)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		(22,475)	-	(22,475)	(2,804)
TOTAL FUNDS CARRIED FORWARD		<u><u>(18,653)</u></u>	<u><u>-</u></u>	<u><u>(18,653)</u></u>	<u><u>(22,475)</u></u>

The notes form part of these financial statements

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

BALANCE SHEET
31 August 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	11		
Investments	12	3,285	2,172
		<u>1</u>	<u>1</u>
		3,286	2,173
CURRENT ASSETS			
Stocks	13	1,000	1,607
Debtors	14	3,374	8,001
Cash at bank and in hand		64,418	53,501
		<u>68,792</u>	<u>63,109</u>
CREDITORS			
Amounts falling due within one year	15	(22,200)	(24,026)
NET CURRENT ASSETS		<u>46,592</u>	<u>39,083</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		49,878	41,256
CREDITORS			
Amounts falling due after more than one year	16	(68,531)	(63,731)
NET ASSETS		<u>(18,653)</u>	<u>(22,475)</u>
FUNDS			
Unrestricted funds	19	(18,653)	(22,475)
TOTAL FUNDS		<u>(18,653)</u>	<u>(22,475)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mrs M A Fletcher - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on reducing balance
Computer equipment	- 50% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising are recognised in the profit and loss account.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and the grants will be received using the accrual model.

Going concern

The directors have considered the impact of COVID-19 in relation to their assessment of going concern and in their opinion have taken all reasonable steps to mitigate these factors. As at the point of authorising the accounts, and for the foreseeable future, the directors consider the going concern assumption to still be appropriate. The directors acknowledge that given the currently rapidly changing business and social environment, there are likely to be significant unknown factors which may present themselves. Such factors are considered by the directors to represent a general inherent level of risk in relation to the going concern assumption albeit not quantifiable at this time.

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2020

2. OTHER TRADING ACTIVITIES		2020	2019
		£	£
Shop income		2,459	5,091
Raffles and functions		4,776	3,828
Sponsorship and advertising		1,362	-
Catering		4,000	6,000
Games machine		374	1,263
Function room		2,207	4,748
Recharge of utilities		6,508	7,196
		<u>21,686</u>	<u>28,126</u>
3. INVESTMENT INCOME		2020	2019
		£	£
Interest received		285	162
		<u>285</u>	<u>162</u>
4. INCOME FROM CHARITABLE ACTIVITIES		2020	2019
	Activity	£	£
Members season tickets	Bowls centre	48,001	49,645
Non members rink fees	Bowls centre	10,792	28,507
Outdoor green fees	Bowls centre	660	2,577
League and cup entry fees	Bowls centre	1,372	1,082
Lockers	Bowls centre	1,824	1,532
Inter-club match fees	Bowls centre	-	686
Gift aid	Bowls centre	-	1,463
		<u>62,649</u>	<u>85,492</u>
5. RAISING FUNDS		2020	2019
Other trading activities		£	£
Shop purchases		1,182	3,971
		<u>1,182</u>	<u>3,971</u>
6. CHARITABLE ACTIVITIES COSTS			Direct Costs (see note 7)
			£
Bowls centre			<u>130,221</u>

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2020

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Staff costs	49,043	52,300
Rent	13,750	13,000
Rates and water	5,066	6,232
Insurance	1,938	1,790
Light and heat	19,131	30,743
Telephone	818	1,015
Stationery, printing and postage	1,442	1,411
Travelling expenses	1,314	56
Licences and subscriptions	2,482	1,708
Repairs and renewals	10,007	9,639
Cleaning expenses	2,342	1,690
Competition prizes and prize money	-	1,474
Legal and professional fees	-	30
Accountancy	3,948	4,648
Bank and credit card charges	1,066	1,107
Provision for subsidiary losses incurred	14,458	1,347
Bookkeeping	869	-
Depreciation	2,547	1,070
	<u>130,221</u>	<u>129,260</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	<u>2,547</u>	<u>1,071</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

10. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	<u>49,043</u>	<u>52,300</u>
	<u>49,043</u>	<u>52,300</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Charitable activities	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2020

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2019	39,324	4,127	43,451
Additions	-	3,660	3,660
At 31 August 2020	39,324	7,787	47,111
DEPRECIATION			
At 1 September 2019	37,152	4,127	41,279
Charge for year	717	1,830	2,547
At 31 August 2020	37,869	5,957	43,826
NET BOOK VALUE			
At 31 August 2020	1,455	1,830	3,285
At 31 August 2019	2,172	-	2,172

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 September 2019 and 31 August 2020	1
NET BOOK VALUE	
At 31 August 2020	1
At 31 August 2019	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

SIBC (Catering) Ltd

Registered office:

Nature of business: Catering services

Class of share:	%
Ordinary	holding
	100

	31.8.20	31.8.19
	£	£
Aggregate capital and reserves	1	1

13. STOCKS

	2020 £	2019 £
Stocks	1,000	1,607

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2020

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2020	2019
			£	£
Amounts owed by group undertakings			-	3,411
Prepayments			3,374	4,590
			<u>3,374</u>	<u>8,001</u>
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2020	2019
			£	£
Deferred income			8,284	15,998
Trade creditors			749	-
Amounts owed to group undertakings			2,254	-
Social security and other taxes			116	182
Other creditors			4,997	3,946
Accruals			5,800	3,900
			<u>22,200</u>	<u>24,026</u>
Deferred income represents membership fees and locker rents relating to 2020/21.				
16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			2020	2019
			£	£
Other creditors			68,531	63,731
			<u>68,531</u>	<u>63,731</u>
17. LEASING AGREEMENTS				
Minimum lease payments under non-cancellable operating leases fall due as follows:				
			2020	2019
			£	£
In more than five years			105,000	118,750
			<u>105,000</u>	<u>118,750</u>
18. ANALYSIS OF NET ASSETS BETWEEN FUNDS				
	Unrestricted	Restricted	2020	2019
	fund	fund	Total	Total
	£	£	funds	funds
Fixed assets	3,285	-	£ 3,285	£ 2,172
Investments	1	-	1	1
Current assets	68,792	-	68,792	63,109
Current liabilities	(22,200)	-	(22,200)	(24,026)
Long term liabilities	(68,531)	-	(68,531)	(63,731)
	<u>(18,653)</u>	<u>-</u>	<u>(18,653)</u>	<u>(22,475)</u>

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2020

19. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	(22,475)	3,822	(18,653)
TOTAL FUNDS	<u>(22,475)</u>	<u>3,822</u>	<u>(18,653)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,225	(131,403)	3,822
TOTAL FUNDS	<u>135,225</u>	<u>(131,403)</u>	<u>3,822</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	(2,804)	(19,671)	(22,475)
TOTAL FUNDS	<u>(2,804)</u>	<u>(19,671)</u>	<u>(22,475)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,780	(133,451)	(19,671)
TOTAL FUNDS	<u>113,780</u>	<u>(133,451)</u>	<u>(19,671)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	(2,804)	(15,849)	(18,653)
TOTAL FUNDS	<u>(2,804)</u>	<u>(15,849)</u>	<u>(18,653)</u>

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2020

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,005	(264,854)	(15,849)
TOTAL FUNDS	<u>249,005</u>	<u>(264,854)</u>	<u>(15,849)</u>

Included within the general unrestricted fund is a designated fund that the trustees have created to allow for the refurbishment of the centre and playing surface at least every ten years. The balance of the fund at the year end was £68,531 (2019 - £63,731).

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

21. ULTIMATE CONTROLLING PARTY

The company is under the control of the members who have elected the directors to run the charity on their behalf.

SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 August 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,700	-
Other trading activities		
Shop income	2,459	5,091
Raffles and functions	4,776	3,828
Sponsorship and advertising	1,362	-
Catering	4,000	6,000
Games machine	374	1,263
Function room	2,207	4,748
Recharge of utilities	6,508	7,196
	<u>21,686</u>	<u>28,126</u>
Investment income		
Interest received	285	162
Charitable activities		
Members season tickets	48,001	49,645
Non members rink fees	10,792	28,507
Outdoor green fees	660	2,577
League and cup entry fees	1,372	1,082
Lockers	1,824	1,532
Infer-club match fees	-	686
Gift aid	-	1,463
	<u>62,649</u>	<u>85,492</u>
Other income		
Government grants	38,905	-
Total incoming resources	<u>135,225</u>	<u>113,780</u>
EXPENDITURE		
Raising donations and legacies		
Sundries	-	220
Other trading activities		
Shop purchases	1,182	3,971
Charitable activities		
Wages	49,043	52,300
Rent	13,750	13,000
Rates and water	5,066	6,232
Insurance	1,938	1,790
Light and heat	19,131	30,743
Telephone	818	1,015
Stationery, printing and postage	1,442	1,411
Travelling expenses	1,314	56
Licences and subscriptions	2,482	1,708
Repairs and renewals	10,007	9,639
Cleaning expenses	2,342	1,690
Competition prizes and prize money	-	1,474
Legal and professional fees	-	30
Carried forward	107,333	121,088

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SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 August 2020

	2020	2019
	£	£
Charitable activities		
Brought forward	107,333	121,088
Accountancy	3,948	4,648
Bank and credit card charges	1,066	1,107
Provision for subsidiary losses incurred	14,458	1,347
Bookkeeping	869	-
Depreciation of tangible fixed assets	2,547	1,070
	<u>130,221</u>	<u>129,260</u>
Total resources expended	<u>131,403</u>	<u>133,451</u>
Net income/(expenditure)	<u>3,822</u>	<u>(19,671)</u>

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