

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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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 | 4 | | | | |
| Bowls centre | | 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 | | 135,225 | - | 135,225 | 113,780 |
| EXPENDITURE ON | | | | | |
| Raising funds | 5 | 1,182 | - | 1,182 | 4,191 |
| Charitable activities | 6 | | | | |
| Bowls centre | | 130,221 | - | 130,221 | 129,260 |
| Total | | 131,403 | - | 131,403 | 133,451 |
| NET INCOME/(EXPENDITURE) | | 3,822 | - | 3,822 | (19,671) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | (22,475) | - | (22,475) | (2,804) |
| TOTAL FUNDS CARRIED FORWARD | | (18,653) | - | (18,653) | (22,475) |

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

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

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 | <u>285</u> | <u>162</u> |

4. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 2020 | 2019 |
|---------------------------|--------------|---------------|---------------|
| | | £ | £ |
| 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

Other trading activities

| | 2020 | 2019 |
|----------------|--------------|--------------|
| | £ | £ |
| Shop purchases | <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 |
|-----------------------|----------|----------|
| | 8 | 8 |
| 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 | <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 | <u>105,000</u> | <u>118,750</u> |

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted fund | Restricted fund | 2020 Total funds | 2019 Total 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 |
| Inter-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 |

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 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 | 131,403 | 133,451 |
| Net income/(expenditure) | <u>3,822</u> | <u>(19,671)</u> |

This page does not form part of the statutory financial statements