

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

CONTENTS OF THE FINANCIAL STATEMENTS  
For The Year Ended 31 August 2021

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	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

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# SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

## REPORT OF THE TRUSTEES For The Year Ended 31 August 2021

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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

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## 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

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### 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

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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)		(17,681)	-	(17,681)	3,822
RECONCILIATION OF FUNDS					
Total funds brought forward		(18,653)	-	(18,653)	(22,475)
TOTAL FUNDS CARRIED FORWARD		<u>(36,334)</u>	<u>-</u>	<u>(36,334)</u>	<u>(18,653)</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>36,021</u>	<u>46,592</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,997	49,878
CREDITORS			
Amounts falling due after more than one year	16	(73,331)	(68,531)
		<u>(36,334)</u>	<u>(18,653)</u>
NET ASSETS			
		<u>(36,334)</u>	<u>(18,653)</u>
FUNDS	19		
Unrestricted funds		(36,334)	(18,653)
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

- 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.

The notes form part of these financial statements



SCARBOROUGH INDOOR BOWLS CENTRE LIMITED

BALANCE SHEET - continued  
31 August 2021

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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

Other trading activities		2021	2020
		£	£
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	<u>480</u>	<u>1,830</u>	<u>2,310</u>
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	<u>1</u>
NET BOOK VALUE	
At 31 August 2021	<u>1</u>
At 31 August 2020	<u>1</u>

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

	31.8.21 £	31.8.20 £
Aggregate capital and reserves	1	1

13. STOCKS

	2021	2020
	£	£
Stocks	<u>1,000</u>	<u>1,000</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments	<u>3,678</u>	<u>3,374</u>

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	<u>(73,331)</u>	<u>-</u>	<u>(73,331)</u>	<u>(68,531)</u>
	<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)
	<u>96,238</u>	<u>(113,919)</u>	<u>(17,681)</u>
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)
	<u>(22,475)</u>	<u>3,822</u>	<u>(18,653)</u>
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
	<u>135,225</u>	<u>(131,403)</u>	<u>3,822</u>
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)
	<u>(22,475)</u>	<u>(13,859)</u>	<u>(36,334)</u>
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>231,463</u>	<u>(245,322)</u>	<u>(13,859)</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>
Total incoming resources		
	96,238	135,225
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

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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>

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