

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

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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 ManagementGoverning 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.

Statement of Financial Activities
for the year ended 31 August 2022

	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Income							
Donations, Grants and Legacies	3	4,242	1,726	5,968	30,460	28,475	58,935
Income from Charitable Activities	4	59,458	-	59,458	36,770	-	36,770
Income from other Trading Activities	5	44,556	-	44,556	311	-	311
Investment Income	6	80	-	80	222	-	222
Total Income		108,336	1,726	110,062	67,763	28,475	96,238
Expenditure							
Expenditure on Charitable Activities	7	138,681	1,726	140,407	85,444	28,475	113,919
Total Expenditure		138,681	1,726	140,407	85,444	28,475	113,919
Net Movement in Funds before transfers		(30,345)	-	(30,345)	(17,681)	-	(17,681)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(30,345)	-	(30,345)	(17,681)	-	(17,681)
Funds brought forward at 01 September 2021		(36,334)	-	(36,334)	(18,653)	-	(18,653)
Funds carried forward 31 August 2022		(66,679)	-	(66,679)	(36,334)	-	(36,334)

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
Investments	11	1	-	1	-	1
Current assets						
Stock	12	1,000	-	1,000	-	1,000
Debtors & Prepayments	13	3,101	-	3,101	-	3,678
Cash at bank and in hand		25,850	-	64,458	-	64,458
Total current assets		29,951	-	69,136	-	69,136
Liabilities: amounts falling due within one year	14	(31,569)	-	(33,115)	-	(33,115)
Net current assets		(1,618)	-	36,021	-	36,021
Liabilities: amounts falling due after one year	14	(68,770)	-	(73,331)	-	(73,331)
Total assets less current liabilities		(66,679)	-	(36,334)	-	(36,334)
Funds of the Charity:						
Unrestricted Funds	16	(66,679)	-	(36,334)	-	(36,334)
Restricted Funds		-	-	-	-	-
Total Funds		(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	-	1,038	1,038	-	-	-
Coronavirus Job Retention Scheme	-	688	688	-	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	2022	2021	2021	2021
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	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	43,884	7,787	51,671
Depreciation			
At 01 Sept 2021	38,349	7,787	46,136
Charge for the year	1,827	-	1,827
At 31 Aug 2022	40,176	7,787	47,963
Net Book Value			
At 31 August 2022	3,708	-	3,708
At 31 August 2021	975	-	975

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.