

REGISTERED COMPANY NUMBER: 02247448 (England and Wales)
REGISTERED CHARITY NUMBER: 1109093

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2020
FOR
ADUR INDOOR BOWLING CLUB LIMITED

Dalewood Limited
103 Newland Road
Worthing
West Sussex
BN11 1LB

ADUR INDOOR BOWLING CLUB LIMITED

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for the Year Ended 30th September 2020**

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ADUR INDOOR BOWLING CLUB LIMITED

REPORT OF THE TRUSTEES for the Year Ended 30th September 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 30th September 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 objectives of the charity are:

The promotion of community participation in healthy recreation by providing facilities for playing indoor bowls, for people of all abilities, including special care for the disabled.

The charity has the general aim of contributing to the quality of life of people. The area in which the people may benefit is not defined but in practice it relates to the Southwick area of West Sussex, although members reside throughout the county and also in neighbouring East Sussex.

The Charity is dependent upon the voluntary help from its members.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The Charity has continued to improve the facilities of the club for the benefit of all its members. This has been achieved by the financial support of members and from the utilisation of funds in general.

Fundraising activities

Various fund raising events are held throughout the year as shown in the attached accounts.

FINANCIAL REVIEW

Financial position - Covid Pandemic

Due to the ongoing Covid-19 Pandemic the Club was closed to its Members for 5 months during the period of accounts we are reporting on. The additional closures which have taken place in the next financial period (year to 30th September 2021), has again affected the Members ability to use the Club Facilities.

As such the Board took the decision in July 2020 to reduce subscriptions for 2020/2021. As a result the Board estimate this will cause the Club to lose around £14,000 in income. However it will hopefully encourage Members to renew and recommence using the Club's facilities as and when restrictions are lifted by the Government.

The Club has sufficient reserves to cover this shortfall. No specific provision has been made in these accounts since this decision is in respect of next year's income.

Principal funding sources

The main source of funds is from the Members by way of subscriptions or for payment in respect of the use of the Club's facilities.

Investment policy and objectives

Under the Memorandum & Articles of Association the Charity has the power to invest in any way the Trustees wish. The Trustees have regard to the liquidity requirements of operating the Club and its reserves policy. They therefore have operated a policy of keeping funds in interest bearing deposit accounts.

Reserves policy

The Charity operates on a non-profit making basis. Any surplus for a financial period is retained to be utilised by the Charity for the benefit of the club and its members.

ADUR INDOOR BOWLING CLUB LIMITED

REPORT OF THE TRUSTEES for the Year Ended 30th September 2020

FUTURE PLANS

Despite the pandemic and the affect it has had on the Club's operating capabilities two of the plans highlighted in 2019 were carried out - (the Male and Disabled toilets re-furbishment and equipment required for the kitchen).

Plans moving forward into 2021 include the redecoration of certain areas in accordance with the planned on-going maintenance programme. Certain air-conditioning units are in need of upgrading and additional shelving for the bar storage area.

In addition the Board have considered the situation regarding the bar, which in their opinion is an important part of the Club as a whole. Due to the fact the pandemic has prevented the bar from being able to function for most of the time since March 2020 to date, the Club have undertaken to support the Social Club to ensure that the bar is able to meet its obligations and liabilities until normal services can be resumed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Adur Indoor Bowling Club Limited is a company limited by guarantee governed by its Memorandum & Articles of Association dated 22nd April 1988. It is a registered charity with the Charity Commission.

Recruitment and appointment of new trustees

Current Trustees have the right to invite new Trustees onto the Board.

Organisational structure

The board can have no less than 5 and up to 8 members. The board administers the Charity. The board hold monthly meetings. A chairperson is appointed by the Trustees to oversee the day to day operations of the Charity. To facilitate effective operations the Chairperson can delegate authority for operational matters including finance.

Related parties

All Trustees are also members of the club and can use the club's facilities accordingly.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02247448 (England and Wales)

Registered Charity number

1109093

Registered office

Southwick Recreation Ground
Old Barn Way
Southwick
West Sussex
BN42 4NT

Trustees

W Phillips (resigned 13.1.20)
D R Collins
Mrs B J Piper
R P Atkins
T Quayle
Mrs P Fry

Company Secretary

D R Collins

ADUR INDOOR BOWLING CLUB LIMITED

REPORT OF THE TRUSTEES for the Year Ended 30th September 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

John Woodman FCA
Institute of Chartered Accountants in England & Wales
Dalewood Limited
103 Newland Road
Worthing
West Sussex
BN11 1LB

Bankers

Santander UK plc
Customer Service Centre
BOOTLE
L30 4GB

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

Approved by order of the board of trustees on 20th April 2021 and signed on its behalf by:

D R Collins - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ADUR INDOOR BOWLING CLUB LIMITED**

Independent examiner's report to the trustees of Adur Indoor Bowling Club Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th September 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.

John Woodman FCA
Institute of Chartered Accountants in England & Wales
Dalewood Limited
103 Newland Road
Worthing
West Sussex
BN11 1LB

28th April 2021

ADUR INDOOR BOWLING CLUB LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30th September 2020**

	Notes	30.9.20 Unrestricted fund £	30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		150,492	160,501
Other trading activities	2	11,460	15,012
Investment income	3	159	114
Total		162,111	175,627
 EXPENDITURE ON			
Raising funds		113,005	140,509
Other		34,120	39,167
Total		147,125	179,676
NET INCOME/(EXPENDITURE)		14,986	(4,049)
 RECONCILIATION OF FUNDS			
Total funds brought forward		300,422	304,471
TOTAL FUNDS CARRIED FORWARD		315,408	300,422

The notes form part of these financial statements

ADUR INDOOR BOWLING CLUB LIMITED

BALANCE SHEET 30th September 2020

	Notes	30.9.20 Unrestricted fund £	30.9.19 Total funds £
FIXED ASSETS			
Tangible assets	7	216,062	245,801
CURRENT ASSETS			
Stocks	8	2,396	2,934
Debtors	9	11,594	13,272
Cash at bank and in hand		108,349	102,084
		<hr/> 122,339	<hr/> 118,290
CREDITORS			
Amounts falling due within one year	10	(22,993)	(63,669)
NET CURRENT ASSETS		<hr/> 99,346	<hr/> 54,621
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 315,408	<hr/> 300,422
NET ASSETS		<hr/> <hr/> 315,408	<hr/> <hr/> 300,422
FUNDS	11		
Unrestricted funds		<hr/> 315,408	<hr/> 300,422
TOTAL FUNDS		<hr/> <hr/> 315,408	<hr/> <hr/> 300,422

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

ADUR INDOOR BOWLING CLUB LIMITED

BALANCE SHEET - continued
30th September 2020

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 20th April 2021 and were signed on its behalf by:

D R Collins - Trustee

T Quayle - Trustee

The notes form part of these financial statements

ADUR INDOOR BOWLING CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30th September 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.

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.

Short leasehold	- 5% on cost
Improvements to property	- in accordance with the property
Fixtures and fittings	- 10% on cost
Computer Equipment & Website	- 10% 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

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

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

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

ADUR INDOOR BOWLING CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 30th September 2020

2. OTHER TRADING ACTIVITIES

	30.9.20	30.9.19
	£	£
Goods & Uniforms Sold	1,007	1,601
Advertising & Sponsorships	1,455	3,516
Competition & Entry Fees	2,112	909
Kitchen Franchise	1,090	3,302
Net Income from 300 Club	2,960	3,208
Payphone Receipts	5	8
Income from Copier	6	11
Out of Hours Refreshments	2,810	2,457
Fobs - Locker Keys	15	-
	<u>11,460</u>	<u>15,012</u>

3. INVESTMENT INCOME

	30.9.20	30.9.19
	£	£
Deposit account interest	<u>159</u>	<u>114</u>

4. NET INCOME/(EXPENDITURE)

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

	30.9.20	30.9.19
	£	£
Depreciation - owned assets	33,713	39,093
Deficit on disposal of fixed assets	<u>407</u>	<u>75</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2020 nor for the year ended 30th September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2020 nor for the year ended 30th September 2019.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	160,501
Other trading activities	15,012
Investment income	<u>114</u>
Total	175,627
EXPENDITURE ON	
Raising funds	140,509

ADUR INDOOR BOWLING CLUB LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30th September 2020**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Other	39,167
Total	179,676
NET INCOME/(EXPENDITURE)	(4,049)

RECONCILIATION OF FUNDS

Total funds brought forward	304,471
TOTAL FUNDS CARRIED FORWARD	300,422

7. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Fixtures and fittings £	Computer Equipment & Website £	Totals £
COST					
At 1st October 2019	855,650	102,825	296,736	29,565	1,284,776
Additions	-	384	3,499	498	4,381
Disposals	-	-	(290)	(466)	(756)
At 30th September 2020	855,650	103,209	299,945	29,597	1,288,401
DEPRECIATION					
At 1st October 2019	734,476	52,824	240,271	11,404	1,038,975
Charge for year	14,075	5,161	11,471	3,006	33,713
Eliminated on disposal	-	-	(116)	(233)	(349)
At 30th September 2020	748,551	57,985	251,626	14,177	1,072,339
NET BOOK VALUE					
At 30th September 2020	107,099	45,224	48,319	15,420	216,062
At 30th September 2019	121,174	50,001	56,465	18,161	245,801

ADUR INDOOR BOWLING CLUB LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30th September 2020**

8. STOCKS

	30.9.20	30.9.19
	£	£
Stocks	2,396	2,934
	<u> </u>	<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Amounts Due from Social Club	9,185	11,487
Prepayments	2,409	1,785
	<u> </u>	<u> </u>
	11,594	13,272
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Subscriptions in Advance	17,777	54,796
Accrued expenses	5,216	8,873
	<u> </u>	<u> </u>
	22,993	63,669
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	300,422	14,986	315,408
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	300,422	14,986	315,408
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	162,111	(147,125)	14,986
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	162,111	(147,125)	14,986
	<u> </u>	<u> </u>	<u> </u>

ADUR INDOOR BOWLING CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 30th September 2020

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	304,471	(4,049)	300,422
TOTAL FUNDS	<u>304,471</u>	<u>(4,049)</u>	<u>300,422</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,627	(179,676)	(4,049)
TOTAL FUNDS	<u>175,627</u>	<u>(179,676)</u>	<u>(4,049)</u>

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

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	304,471	10,937	315,408
TOTAL FUNDS	<u>304,471</u>	<u>10,937</u>	<u>315,408</u>

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	337,738	(326,801)	10,937
TOTAL FUNDS	<u>337,738</u>	<u>(326,801)</u>	<u>10,937</u>

ADUR INDOOR BOWLING CLUB LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30th September 2020**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2020.

13. SHARE CAPITAL

The Company is limited by guarantee and does not have a share capital.

ADUR INDOOR BOWLING CLUB LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 30th September 2020

	30.9.20 £	30.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Profit Donated from Social Club	9,185	11,487
Donations	33	122
Green Fees	54,111	87,587
Annual Subscriptions	60,003	59,041
Locker Fees	2,160	2,108
County Patrons	-	156
Council Covid Support Grant	25,000	-
	<hr/>	<hr/>
	150,492	160,501
Other trading activities		
Goods & Uniforms Sold	1,007	1,601
Advertising & Sponsorships	1,455	3,516
Competition & Entry Fees	2,112	909
Kitchen Franchise	1,090	3,302
Net Income from 300 Club	2,960	3,208
Payphone Receipts	5	8
Income from Copier	6	11
Out of Hours Refreshments	2,810	2,457
Fobs - Locker Keys	15	-
	<hr/>	<hr/>
	11,460	15,012
Investment income		
Deposit account interest	159	114
	<hr/>	<hr/>
Total incoming resources	162,111	175,627
EXPENDITURE		
Raising donations and legacies		
Rates and water	876	6,440
Insurance	2,091	2,044
Light and heat	15,528	16,700
Telephone	3,033	1,042
Postage and stationery	2,950	5,072
Sundries	13	33
Rent	23,714	23,714
Travelling Expenses	3,479	5,609
Repairs & Renewals	7,794	6,199
Cleaning	8,280	14,079
300 Club Prizes	2,115	1,935
Donations Made	2,024	2,725
Match & Entry Fees	4,459	5,742
Meals	247	739
Carried forward	76,603	92,073

This page does not form part of the statutory financial statements

ADUR INDOOR BOWLING CLUB LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 30th September 2020

	30.9.20 £	30.9.19 £
Raising donations and legacies		
Brought forward	76,603	92,073
Trophies	2,317	5,314
Licences	335	1,122
Gardening Costs	300	210
Green Stewards' Vouchers	2,136	3,324
Water Cooler Hire & Supplies	-	392
Website Hosting	1,712	1,853
Klix Machine Hire & Supplies	2,120	1,297
Credit Card Commission	667	853
	<hr/>	<hr/>
	86,190	106,438
 Other trading activities		
Opening Stock	2,934	2,263
Goods Purchased for Re-sale	678	810
Closing Stock	(2,396)	(1,906)
	<hr/>	<hr/>
	1,216	1,167
 Support costs		
Governance costs		
Accountancy Fees	1,440	1,440
Legal & Professional Fees	24,159	31,464
Depreciation of Property	14,075	14,075
Depreciation of Improvements to Property	5,161	5,142
Depreciation of Fixtures & Fittings	11,471	13,820
Depreciation of Computers & Website	3,006	6,055
Loss on sale of tangible fixed assets	407	75
	<hr/>	<hr/>
	59,719	72,071
 Total resources expended	<hr/>	<hr/>
	147,125	179,676
 Net income/(expenditure)	<hr/>	<hr/>
	14,986	(4,049)

This page does not form part of the statutory financial statements