

Company registration number: 02247448
Charity registration number: 1109093

**ADUR INDOOR BOWLING CLUB LIMITED
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

SRC Advisory
2nd Floor Preston Park House
South Road
Brighton
BN1 6SB

Adur Indoor Bowling Club Limited

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**Adur Indoor Bowling Club Limited
Trustees' Report (continued)
For The Year Ended 30 September 2025**

Governing Document

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

Current trustees have the right to invite new trustees onto the Board. The Board can have no fewer 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.

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

Reference and Administrative Details

Trustees

Ms J Holden - Trustee
Mr R Atkins - Trustee
Mr P Bristow - Trustee (appointed 01/09/2025)
Mr D Noble - Trustee (appointed 01/06/2025)
Ms A Steward - Trustee (appointed 01/05/2025)
Mr S Povey - Trustee (appointed 01/03/2026)

Charity Number

1109093

Company Number

02247448

Independent Examiner

Edward R de Souza MAAT
SRC Advisory
2nd Floor Preston Park House
South Road
Brighton
BN1 6SB

Adur Indoor Bowling Club Limited
Company No. 02247448
Trustees' Report For The Year Ended 30 September 2025

The trustees present their report and the financial statements for the year ended 30 September 2025.

Objectives and Activities

Aims and Objectives

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 may live throughout the county of West Sussex and in neighbouring Brighton and Hove and the county of East Sussex.

The charity is dependent upon the voluntary help of its members.

Achievements and Performance

Main Achievements

During the year, the Club has continued to enhance its facilities and provide a welcoming environment for members of all abilities, supported by the ongoing commitment of volunteers and members. Membership participation has shown a gradual recovery following the disruption of previous years, with increased bowling activity and engagement across the Club. Fundraising and social activities have remained an important part of Club life, contributing both financially and socially, with a range of events helping to support income and strengthen the sense of community. Overall, the Club continues to meet its objectives of promoting participation in indoor bowls and improving the wellbeing of its members.

Fundraising activities

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

Financial Review

Financial Position

The financial results for the year show a net deficit of £36,544 (2024: £49,318 deficit), this is largely attributable to depreciation charges on the Club's property and equipment. Depreciation is a non-cash accounting adjustment, reflecting the use and ageing of assets over time, rather than actual expenditure incurred during the year.

When this charge is excluded, the underlying operating position of the Club is significantly improved. The Trustees therefore consider that the Club's core activities remain broadly sustainable, although continued focus on income generation and cost control is required.

Total income increased slightly to £172,425, supported by subscriptions, green fees and fundraising activities, while expenditure reduced to £208,972 due to careful cost management.

The Club's reserves have decreased to £103,531 at year end (2024: £140,080), and while this remains sufficient for current operations, it highlights the importance of maintaining and growing membership levels, which remain the primary source of income. Cash balances have improved during the year, providing some short-term stability, but continued focus is required on controlling costs and increasing income to ensure long-term financial sustainability.

Future Plans

The Club will continue to invest in the maintenance and improvement of its facilities as required. In addition, the Trustees will focus on increasing membership, enhancing the range of social and fundraising activities, and encouraging wider community participation. Attention will also be given to managing operating costs and strengthening income streams to support the Club's long-term financial resilience. The ongoing contribution of members and volunteers will remain central to achieving these objectives.

Structure, Governance and Management

Adur Indoor Bowling Club Limited
Trustees' Report (continued)
For The Year Ended 30 September 2025

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

.....J Holden

Ms J Holden

Trustee

Date

20/4/26

Adur Indoor Bowling Club Limited
Independent Examiner's Report to the Trustees of Adur Indoor Bowling Club Limited
For The Year Ended 30 September 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and Basis of Report

As the charity 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.



Edward R de Souza MAAT

Date
2nd Floor Preston Park House
South Road
Brighton
BN1 6SB

Adur Indoor Bowling Club Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 September 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	154,746	157,500
Other trading activities		17,507	12,009
Investments	4	172	121
		<u>172,425</u>	<u>169,630</u>
EXPENDITURE ON:			
Raising funds	6	(124,744)	(133,890)
Charitable activities:	6		
Governance		(83,507)	(83,616)
Other trading activity		(718)	(1,443)
		<u>(208,969)</u>	<u>(218,949)</u>
NET EXPENDITURE		<u>(36,544)</u>	<u>(49,319)</u>
NET MOVEMENT IN FUNDS		<u>(36,544)</u>	<u>(49,319)</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		140,078	189,397
TOTAL FUNDS CARRIED FORWARD	13	<u>103,534</u>	<u>140,078</u>

The notes on pages 7 to 10 form part of these financial statements.

Adur Indoor Bowling Club Limited
Balance Sheet
As At 30 September 2025

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	9	108,793	141,824
		<u>108,793</u>	<u>141,824</u>
CURRENT ASSETS			
Stocks	10	2,213	2,221
Debtors	11	5,052	22,124
Cash at bank and In hand		54,852	42,627
		<u>62,117</u>	<u>66,972</u>
Creditors: Amounts Falling Due Within One Year	12	<u>(67,376)</u>	<u>(68,718)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>(5,259)</u>	<u>(1,746)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>103,534</u>	<u>140,078</u>
NET ASSETS		<u>103,534</u>	<u>140,078</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		103,534	140,078
TOTAL FUNDS	13	<u>103,534</u>	<u>140,078</u>

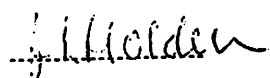
For the year ending 30 September 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Ms J Holden

Trustee

Date

20/11/2026

The notes on pages 7 to 10 form part of these financial statements.

Adur Indoor Bowling Club Limited
Notes to the Financial Statements
For The Year Ended 30 September 2025

1. General Information

Adur Indoor Bowling Club Limited is a company limited by guarantee, incorporated in England & Wales, registered number 02247448 and registered charity number 1109093. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	5% Straight Line
Fixtures & Fittings	10% Straight Line (20% on lighting)
Computer Equipment	25% Reducing Balance

2.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	154,746	157,500

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	172	121

Adur Indoor Bowling Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

5. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	33,031	34,848

6. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	-	124,744	124,744
Governance	-	83,507	83,507
Other trading activity	718	-	718
	718	208,251	208,969

	2024		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	-	133,890	133,890
Governance	-	83,616	83,616
Other trading activity	1,443	-	1,443
	1,443	217,506	218,949

7. Support Costs

	2025		
	Raising funds	Governance	Total
	£	£	£
Employee costs	2,761	-	2,761
Premises expenses	85,845	-	85,845
General administration	36,138	50,476	86,614
Depreciation	-	33,031	33,031
	124,744	83,507	208,251

Adur Indoor Bowling Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

	2024		
	Raising funds	Governance	Total
	£	£	£
Employee costs	1,535	-	1,535
Premises expenses	93,314	-	93,314
General administration	39,041	48,768	87,809
Depreciation	-	34,848	34,848
	<u>133,890</u>	<u>83,616</u>	<u>217,506</u>

8. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

9. Tangible Assets

	Land & Property	Fixtures & Fittings	Computer Equipment	Total
	Leasehold			
	£	£	£	£
Cost				
As at 1 October 2024	933,941	334,357	34,979	1,303,277
As at 30 September 2025	<u>933,941</u>	<u>334,357</u>	<u>34,979</u>	<u>1,303,277</u>
Depreciation				
As at 1 October 2024	863,761	270,616	27,076	1,161,453
Provided during the period	17,730	13,323	1,978	33,031
As at 30 September 2025	<u>881,491</u>	<u>283,939</u>	<u>29,054</u>	<u>1,194,484</u>
Net Book Value				
As at 30 September 2025	<u>52,450</u>	<u>50,418</u>	<u>5,925</u>	<u>108,793</u>
As at 1 October 2024	<u>70,180</u>	<u>63,741</u>	<u>7,903</u>	<u>141,824</u>

10. Stocks

	2025	2024
	£	£
Stock	<u>2,213</u>	<u>2,221</u>

11. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	3,622	3,620
Other debtors	<u>1,430</u>	<u>18,504</u>
	<u>5,052</u>	<u>22,124</u>

Adur Indoor Bowling Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	59,308	61,778
Accruals	8,068	6,940
	<u>67,376</u>	<u>68,718</u>

13. Movement in Funds

	As at 1 October 2024	Income	Expenditure	As at 30 September 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	140,078	172,425	(208,969)	103,534
Total funds	<u>140,078</u>	<u>172,425</u>	<u>(208,969)</u>	<u>103,534</u>

	As at 1 October 2023	Income	Expenditure	As at 30 September 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	189,397	169,630	(218,949)	140,078
Total funds	<u>189,397</u>	<u>169,630</u>	<u>(218,949)</u>	<u>140,078</u>

14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

16. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Adur Indoor Bowling Club Limited
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 September 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Profit Donated from Social Club	12,115	19,956
Donations	1,640	2,137
Green Fees	69,071	65,216
Annual Subscriptions	69,920	68,411
Locker fees	2,000	1,780
	154,746	157,500
Other trading activities		
Goods and Uniforms Sold	899	1,797
Advertising and Sponsorships	1,964	1,461
Competition and Entry Fees	6,541	1,681
Kitchen Franchise	1,984	1,363
Gross Income from 300 Club	1,940	1,690
Sundry Income - Copier and Fob	1,253	191
Out of Hours Refreshments	2,926	3,826
	17,507	12,009
Investments		
Bank Interest receivable	172	121
	172	121
	172,425	169,630
EXPENDITURE ON:		
Raising funds		
Travel and subsistence expenses	(2,761)	(1,535)
Rent	(27,000)	(28,115)
Rates	(5,070)	(4,107)
Light and heat	(35,325)	(35,991)
Repairs and maintenance	(9,597)	(12,133)
Cleaning	(7,904)	(12,288)
Gardening costs	(949)	(680)
Klix Machine Hire and Supplies	(1,636)	(3,377)
Computer software, consumables and maintenance	(1,980)	(2,292)
Website hosting	-	(1,905)
Insurance	(2,087)	(2,129)
Printing, postage and stationery	(4,723)	(7,056)
Telecommunications and data costs	(6,179)	(4,657)
Match and Entry Fees	(4,964)	(3,343)
Credit Card Commission	(3,133)	(2,549)
Entertaining	(98)	(599)
Sundry expenses	(3,061)	(696)
Green Stewards' Vouchers	(4,944)	(5,525)

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Adur Indoor Bowling Club Limited
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 30 September 2025

300 Club Prizes	(1,170)	(1,405)
Trophies and Prizes	(2,163)	(3,508)
	<u>(124,744)</u>	<u>(133,890)</u>
Charitable Activities:		
Governance		
Accountancy fees	(900)	(960)
Legal and Professional Fees	(49,576)	(47,808)
Depreciation of fixtures and fittings	(13,323)	(14,402)
Depreciation of computer equipment	(1,978)	(2,636)
Depreciation of leasehold land and property	(17,730)	(17,810)
	<u>(83,507)</u>	<u>(83,616)</u>
Other trading activity		
Opening stock and work in progress	(870)	(870)
Purchases	(718)	(1,443)
Closing stock and work in progress	870	870
	<u>(718)</u>	<u>(1,443)</u>
	<u>(208,969)</u>	<u>(218,949)</u>
NET EXPENDITURE	<u>(36,544)</u>	<u>(49,319)</u>