



1723 - 2024

Charity Number 1117767

Minutes of a special Board Meeting held at 12 noon on Monday 12th February 2024.

Present - T Livings, D Wood, E Lake, R Czubkowski, J Hallows, M Tye, M Cooper, L Morrow, H Southerington, P Sanderson, S Henshaw

Apologies - M Savidge, J Hurst

Guest Speaker - T Witts accompanied by M Higginson

The President welcomed everyone to the meeting which started promptly at noon. He particularly welcomed Matthew Higginson to the club as our upcoming Accountant now that Trevor Witts is retiring.

Trevor then gave a detailed report of the Club's finances which showed that despite general increases which have affected everyone in the country, Mansfield Bowling Club remains in a healthy condition. The President thanked Trevor warmly for his excellent, professional and helpful service to the Club over the years he has been associated with us. John Hallows, as Treasurer, will be forwarding full end of year accounts to the members of the Board by email.

Proposed by Dawn Woods that the accounts be accepted as a true record. Seconded by Michael Cooper. Carried unanimously.

Once Trevor and Matthew had left the meeting, Paul Sanderson proposed that the Board present Trevor with a durable gift as a token of the Club's thanks - all in favour and it was decided to present Trevor with a handsome set of glasses at the AGM. President will source.

Agenda Items

The Green

The President thanked Paul Sanderson for sourcing and contacting a company in regard to possibly fixing/repairing the crumbling edges of the green. Our Consultant groundsman, Russell Hibbert, has advised that to do something this year would be 'jumping the gun' and he feels that the Club need not hire anyone for at least three years. Margaret Tye proposed that we invite Russell and Ivan to attend a meeting with as many Board members as possible to advise if anything else might be done to protect the edges of the green in addition to our Greens Manager's very sensible suggestion that we move the 2 metre markers to the 4 metre mark in an effort to prevent extra wear and tear on vulnerable areas of the green - all agreed. Company Secretary/Greens Manager to ascertain when Russell may be able to attend to further advise. President will mention this plan at the AGM and all Board members will be on hand at roll-ups and matches to bring this to those members who may not be able to attend the AGM and to further encourage use of the steps provided.



Trophies

Shaun Henshaw advised that some of our trophies are in a very poor state of repair which gave rise to some embarrassment at the Presentation dinner in October. Some are beyond repair and need replacement - Shaun has agreed to provide a list of those that need replacement, together with costs, at the next full Board meeting.

Subscriptions

Michael Cooper raised the subject of subscriptions as the club income has suffered from the increased costs as previously mentioned. The President proposed that subscriptions should rise by £10.00p per annum. After much discussion, and canvassing opinion regarding the increase, it was carried 7 to 4 in favour of the subscriptions increasing to £85.00p per annum to take effect for the 2025 season. President to mention this at the AGM together with the intention of the Board to review annually as we have managed to keep them to £75.00p since 2015.

Dawn Wood proposed that we raise subscriptions for Social Members to £15.00p per annum in the same time frame. Seconded by Margaret Tye - carried unanimously.

Proposed by Eleanor Lake that Junior subscriptions remain unchanged. Seconded by Dawn Wood. Carried 8 in favour with 3 abstentions.

Electric Wheelchair

Proposed by Richard Czubkowski that the costs incurred in charging might be passed on the users - this was generally felt to be inappropriate.

County Ladies

Eleanor Lake stated that County Ladies would like to use our green and, as has been their practice in the past, they would make a voluntary donation to the Club. At the last Board meeting, it was agreed that the club would charge a green fee of £100.00p with effect from the 2025 season. The same will apply to Men's County games.

Eleanor went on to say that she had been informed by someone from **another Club** that MBC 'were in a mess'. Details are unavailable. The President reiterated that Board Meeting discussions are confidential and that plainly greater vigilance is required.

Finally, Eleanor informed the Board that she will be standing down as Company Secretary at the 2025 AGM. Efforts will be made to find someone to start shadowing her in this very important role. Paul Sanderson was quick to thank Eleanor for giving us a decent period of notice, agreed by all. Although not strictly necessary, it is generally accepted that the Company Secretary is, perforce, a member of the Board.



AGM

Eleanor Lake said that the AGM papers would be issued toward the end of the week but as some members are unable to print, the entry forms for Club Competitions will be printed for issue as required. The same will apply to applications for appointment to the Board.

The President would like to offer Martin Smith the honour of delivering the Presidents' Prayer and will raise this with him when next they meet..

AOB

Dawn Wood informed the Board that Chris Walker is now not going on holiday in August. The Board agreed that we should still employ the services of the Blidworth BC greensman to assist Chris with maintenance of our green whilst Ivan Wood is away. The President will ask Bruce Bell to liaise with Ivan to establish when they could get together to discuss greens management training.

Dawn Wood requested to ask Ivan to purchase sufficient pegs to preclude the need to remove them for stringing quarter rinks for league matches - preferably steel ones.

Michael Cooper, among others, reminded the Board that a decision had not been reached regarding payment of those engaged in cutting, spiking and verticutting the green at the last meeting. Dawn pointed out that payment is only made to the person actually doing the work. After much discussion, it was carried 7 for an increment of £3.00p to £25.00p with 4 against.

There being no further business, the meeting closed at 2.30pm.

Signed President Date

MANSFIELD BOWLING CLUB
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

MANSFIELD BOWLING CLUB

Company Reg. No. 05939859
Charity No. 1117767

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MANSFIELD BOWLING CLUB
DIRECTORS AND OFFICES
FOR THE YEAR ENDED 31 DECEMBER 2023

Company Reg. No. 05939859
Charity No. 1117767

DIRECTORS/TRUSTEES

Mr Melvin Savidge
Mr John Stuart Hallows
Mr Michael Cooper
Mr Michael John Lake (resigned 20 March 2023)
Mrs Eleanor Margaret Lake
Mrs Hazel Southerington
Mr Peter Armitage (resigned 17 March 2023)
Mr Trevor Livings
Mrs Margaret Tye
Mrs Lynne Morrow
Mr Paul Sanderson
Mrs Dawn Wood
Mr Shaun Henshaw
Mr Richard Czubkowski (appointed 20 March 2023)
Ms Jane Hurst (appointed 20 March 2023)

SECRETARY

Mrs Eleanor Margaret Lake

REGISTERED OFFICE

7 Orchid Grove,
Pleasley
Derbys
NG19 7FJ

INDEPENDENT EXAMINER

Steven Pincott ACA, FCCA, AAT
APC Accountants
7 St John Street
Mansfield
Notts
NG18 1QH

MANSFIELD BOWLING CLUB
REPORT OF THE DIRECTORS
YEAR ENDED 31 DECEMBER 2023

The director's report incorporates the Trustees annual report for the year ended 31 December 2023.

Governance and Management

The charity is a company limited by guarantee and a registered charity. It is operated under the rules of its memorandum of association dated 19 September 2006. It has no share capital and the liability of each member in the event of winding up is limited to an amount not exceeding £10.

All members of the board continue to give their time on a voluntary basis, receiving no benefits, financially or in kind through the charity.

Aims and objectives

To provide a Bowling Club in Mansfield, Nottinghamshire, in the interests of social welfare and for the benefit of the public. The club is provided with the object of improving the conditions of life for those people in need of the facilities

Summary of the main activities undertaken for the public benefit in relation to the objectives

The club allows the facilities to be used for the coaching of children in the local schools catchment area at no cost with coaching from qualified coaches also at no cost. Facilities are provided for the disabled including designated car parking. The club purchased a defibrillator which is in an area accessible by the general public. The club provides coaching for the elderly and mentally challenged young adults. The club operates an open membership policy and also welcomes casual callers who would like to bowl.

Summary of the main achievements of the charity during the year

During the year the club has now been open having suffered from the Covid virus in the previous years. The club has managed to generate income through fundraising, membership fees and special events. The expenses have been controlled and so the Club has managed to generate a surplus of funds in the year.

Charity's policy on reserves

The club aims to keep two years running costs in its General Unrestricted Funds due to the experiences gained from the pandemic that had been around for the previous two years. The club also keeps a sinking fund in case of any emergency costs for repairs etc. Any surplus reserves of money are used for the benefit of the club and for its members such as keeping the premises and grounds continuously updated for the safety of any elderly or disabled people attending and improving the club's facilities. Wherever possible large amounts of expenditure are funded by obtaining grant funding to enable the level of reserves to be maintained.

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

On Behalf of the Board

Mr T Livings, Director and trustee

Dated 11 March 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MANSFIELD BOWLING CLUB
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report on the accounts of the charity, which are set out on pages 4 to 9.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the 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;
- 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 statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a 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 as to whether the account 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:

- (1) Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Steven Pincott (Senior Statutory Auditor) ACA, FCCA, AAT
For and on behalf of
ApC Accountants Limited
Chartered Accountants and Statutory Auditors
7 St John Street, Mansfield, Nottinghamshire, NG18 1QH

Dated 19 March 2024

MANSFIELD BOWLING CLUB
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds	Restricted Funds	Totals 2023	Totals 2022
		£	£	£	£
Incoming resources	8	29,472	466	29,938	24,143
Resources expended	9	<u>26,267</u>	<u>-</u>	<u>26,267</u>	<u>20,582</u>
Net movement in funds		3,205	466	3,671	3,561
Transfers		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	5	3,205	466	3,671	3,561
 Fund balances at 1 January 2023		<u>32,809</u>	<u>20,894</u>	<u>53,703</u>	<u>50,142</u>
Fund balances at 31 December 2023		<u>36,014</u>	<u>21,360</u>	<u>57,374</u>	<u>53,703</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 6 to 9 form part of these financial statements.

MANSFIELD BOWLING CLUB
BALANCE SHEET
AT 31 DECEMBER 2023

		2023	2022
	Note	£	£
FIXED ASSETS			
Tangible assets	2	22,818	21,370
CURRENT ASSETS			
Stocks		786	613
Debtors	3	1,502	848
Cash at bank and in hand		<u>34,997</u>	<u>32,372</u>
		37,285	33,833
CREDITORS: Amounts falling due within one year	4	<u>2,729</u>	<u>1,500</u>
NET CURRENT ASSETS		<u>34,556</u>	<u>32,333</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		57,374	53,703
CREDITORS: Amounts falling due after more than one year		—	—
NET ASSETS		<u>57,374</u>	<u>53,703</u>
RESERVES			
Development Fund	5	2,134	2,134
Sinking Fund	5	21,360	20,894
General Unrestricted Funds	5	<u>33,880</u>	<u>30,675</u>
TOTAL FUNDS		<u>57,374</u>	<u>53,703</u>

For the year ending 31 December 2023 the 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 of its accounts for the year ended 31 December 2023 in accordance with section 476 of the Companies Act 2006;

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 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 the financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard For Smaller Entities (effective January 2008).

These financial statements were approved by the board of directors on:-

Date 11 March 2024

Mr T Livings, Director and trustee

Mr J S Hallows, Director and trustee

The notes on pages 6 to 9 form part of these financial statements.

MANSFIELD BOWLING CLUB
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of accounting

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation. 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The presentation currency of the financial statements is the Pound Sterling (£).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note (s)

b) Reconciliation with previous Generally Accepted Accounting Practice In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 no restatement of comparative items was required.

Incoming Resources

Recognition of incoming resources – These are included in the Statement of Financial Activities (SOFA) when:

- The Charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure – Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported net in the SOFA.

Grants and Donations – Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts – Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Expenditure and Liabilities

Resources expended – Resources expended have been classified using a natural classification.

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions – Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions – These are only recognised in the SOFA when a commitment has been made and there is no conditions to be met relating to the grant which remain in the control of the charity.

Tangible fixed assets

Tangible fixed assets are stated at cost and reduced by depreciation calculated to write off the cost of each assets over their estimated useful lives as follows:-

Plant and machinery	20% p.a. straight line
Land and Buildings	Amortised over 99 years

MANSFIELD BOWLING CLUB
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2 Tangible fixed assets

	<u>Land and Buildings</u>	<u>Plant & Machinery</u>	<u>Total</u>
<u>Cost</u>			
At 1 January 2023	19,628	17,951	37,579
Additions	-	3,906	3,906
Disposals	-	-	-
At 31 December 2023	<u>19,628</u>	<u>21,857</u>	<u>41,485</u>
<u>Depreciation</u>			
At 1 January 2023	1,948	14,261	16,209
Provided in year	204	2,254	2,458
On disposals	-	-	-
At 31 December 2023	<u>2,152</u>	<u>16,515</u>	<u>18,667</u>
<u>Net Book Value</u>			
At 31 December 2023	<u>17,476</u>	<u>5,342</u>	<u>22,818</u>
At 31 December 2022	<u>17,680</u>	<u>3,690</u>	<u>21,370</u>
		2023 £	2022 £
3 Debtors			
Prepayments		<u>786</u>	<u>613</u>
4 Creditors: Amounts falling due within one year			
Other creditors		<u>2,729</u>	<u>1,500</u>

5 Reserves

	<u>Development Fund</u>	<u>General Fund</u>	<u>Sinking Fund</u>	<u>Total</u>
At 1 January 2023	2,134	30,675	20,894	53,703
Surplus (Deficit) for the year	-	3,255	466	3,671
Transfers	-	-	-	-
At 31 December 2023	<u>2,134</u>	<u>33,930</u>	<u>21,360</u>	<u>57,374</u>
			2023 £	2022 £

6 Trustees expenses

2 trustees had expenses reimbursed in the year (2022 -1)	<u>132</u>	<u>345</u>
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7 Independent Examiner's Fees

Independent examiner's fees for reporting on the accounts	<u>660</u>	<u>600</u>
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MANSFIELD BOWLING CLUB
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
8 Incoming Resources		
<u>Unrestricted</u>		
Subscriptions	8,280	8,230
Grants	1,000	1,000
Competition fees	641	1,073
Raffles	1,535	2,002
Dinner	2,298	1,898
Buffets	511	630
Teas	2,487	2,240
Bridge and cribbage	1,194	-
BBQ less costs	-	183
Coaching	304	-
Donations and sundry income	886	1,136
200 Club	400	672
Club House Income		
- Green and Room hire	1,530	620
- Small mat Bowling	312	303
- Social events	261	145
- Contribution from Bar	3,444	1,824
Sale of ties etc	2,315	19
Sale of electricity	<u>2,074</u>	<u>1,948</u>
Total unrestricted incoming resources	<u>29,472</u>	<u>23,923</u>
<u>Restricted</u>		
Building society interest	<u>466</u>	<u>220</u>

MANSFIELD BOWLING CLUB
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
9 Resources expended		
<u>Unrestricted</u>		
Rates, insurance and electricity	4,306	3,160
Grounds maintenance	7,288	5,790
Officer's expenditure	132	345
Cost of dinner	2,691	1,975
Trophies	753	678
Repairs	2,277	2,633
Buffets	-	173
NCBA subscriptions	942	403
Website and wifi	504	171
Accountancy	660	600
Printing and stationery	425	264
Sundry expenses	404	128
Training	229	-
Green keeper	-	1,760
Legal fees	53	53
Coaching costs	72	74
Small equipment purchases	-	653
Clothing costs	3,073	-
Profit on sale of fixed asset	-	-
Depreciation of plant and machinery	2,254	1,518
Amortisation of leasehold land	<u>204</u>	<u>204</u>
Total unrestricted resources expended	<u><u>26,267</u></u>	<u><u>20,582</u></u>

MANSFIELD BOWLING CLUB
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

MANSFIELD BOWLING CLUB

Company Reg. No. 05939859
Charity No. 1117767

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MANSFIELD BOWLING CLUB
DIRECTORS AND OFFICES
FOR THE YEAR ENDED 31 DECEMBER 2023

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Charity No. 1117767

DIRECTORS/TRUSTEES

Mr Melvin Savidge
Mr John Stuart Hallows
Mr Michael Cooper
Mr Michael John Lake (resigned 20 March 2023)
Mrs Eleanor Margaret Lake
Mrs Hazel Southerington
Mr Peter Armitage (resigned 17 March 2023)
Mr Trevor Livings
Mrs Margaret Tye
Mrs Lynne Morrow
Mr Paul Sanderson
Mrs Dawn Wood
Mr Shaun Henshaw
Mr Richard Czubkowski (appointed 20 March 2023)
Ms Jane Hurst (appointed 20 March 2023)

SECRETARY

Mrs Eleanor Margaret Lake

REGISTERED OFFICE

7 Orchid Grove,
Pleasley
Derbys
NG19 7FJ

INDEPENDENT EXAMINER

Steven Pincott ACA, FCCA, AAT
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Notts
NG18 1QH

MANSFIELD BOWLING CLUB
REPORT OF THE DIRECTORS
YEAR ENDED 31 DECEMBER 2023

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

On Behalf of the Board

Mr T Livings, Director and trustee

Dated 11 March 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MANSFIELD BOWLING CLUB
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report on the accounts of the charity, which are set out on pages 4 to 9.

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- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
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Basis of independent examiner's statement

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 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Steven Pincott (Senior Statutory Auditor) ACA, FCCA, AAT
For and on behalf of
ApC Accountants Limited
Chartered Accountants and Statutory Auditors
7 St John Street, Mansfield, Nottinghamshire, NG18 1QH

Dated 19 March 2024

MANSFIELD BOWLING CLUB
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds	Restricted Funds	Totals 2023	Totals 2022
		£	£	£	£
Incoming resources	8	29,472	466	29,938	24,143
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Net movement in funds	5	3,205	466	3,671	3,561
 Fund balances at 1 January 2023		<u>32,809</u>	<u>20,894</u>	<u>53,703</u>	<u>50,142</u>
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MANSFIELD BOWLING CLUB
BALANCE SHEET
AT 31 DECEMBER 2023

		2023	2022
	Note	£	£
FIXED ASSETS			
Tangible assets	2	22,818	21,370
CURRENT ASSETS			
Stocks		786	613
Debtors	3	1,502	848
Cash at bank and in hand		<u>34,997</u>	<u>32,372</u>
		37,285	33,833
CREDITORS: Amounts falling due within one year	4	<u>2,729</u>	<u>1,500</u>
NET CURRENT ASSETS		<u>34,556</u>	<u>32,333</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		57,374	53,703
CREDITORS: Amounts falling due after more than one year		—	—
NET ASSETS		<u>57,374</u>	<u>53,703</u>
RESERVES			
Development Fund	5	2,134	2,134
Sinking Fund	5	21,360	20,894
General Unrestricted Funds	5	<u>33,880</u>	<u>30,675</u>
TOTAL FUNDS		<u>57,374</u>	<u>53,703</u>

For the year ending 31 December 2023 the 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 of its accounts for the year ended 31 December 2023 in accordance with section 476 of the Companies Act 2006;

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 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 the financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard For Smaller Entities (effective January 2008).

These financial statements were approved by the board of directors on:-

Date 11 March 2024

Mr T Livings, Director and trustee

Mr J S Hallows, Director and trustee

The notes on pages 6 to 9 form part of these financial statements.

MANSFIELD BOWLING CLUB
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of accounting

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation. 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The presentation currency of the financial statements is the Pound Sterling (£).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note (s)

b) Reconciliation with previous Generally Accepted Accounting Practice In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 no restatement of comparative items was required.

Incoming Resources

Recognition of incoming resources – These are included in the Statement of Financial Activities (SOFA) when:

- The Charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure – Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported net in the SOFA.

Grants and Donations – Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts – Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Expenditure and Liabilities

Resources expended – Resources expended have been classified using a natural classification.

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions – Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions – These are only recognised in the SOFA when a commitment has been made and there is no conditions to be met relating to the grant which remain in the control of the charity.

Tangible fixed assets

Tangible fixed assets are stated at cost and reduced by depreciation calculated to write off the cost of each assets over their estimated useful lives as follows:-

Plant and machinery	20% p.a. straight line
Land and Buildings	Amortised over 99 years

MANSFIELD BOWLING CLUB
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2 Tangible fixed assets

	<u>Land and Buildings</u>	<u>Plant & Machinery</u>	<u>Total</u>
<u>Cost</u>			
At 1 January 2023	19,628	17,951	37,579
Additions	-	3,906	3,906
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>19,628</u>	<u>21,857</u>	<u>41,485</u>
<u>Depreciation</u>			
At 1 January 2023	1,948	14,261	16,209
Provided in year	204	2,254	2,458
On disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>2,152</u>	<u>16,515</u>	<u>18,667</u>
<u>Net Book Value</u>			
At 31 December 2023	<u>17,476</u>	<u>5,342</u>	<u>22,818</u>
At 31 December 2022	<u>17,680</u>	<u>3,690</u>	<u>21,370</u>
		2023 £	2022 £
3 Debtors			
Prepayments		<u>786</u>	<u>613</u>
4 Creditors: Amounts falling due within one year			
Other creditors		<u>2,729</u>	<u>1,500</u>

5 Reserves

	<u>Development Fund</u>	<u>General Fund</u>	<u>Sinking Fund</u>	<u>Total</u>
At 1 January 2023	2,134	30,675	20,894	53,703
Surplus (Deficit) for the year	-	3,255	466	3,671
Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>2,134</u>	<u>33,930</u>	<u>21,360</u>	<u>57,374</u>
			2023 £	2022 £
6 Trustees expenses				
2 trustees had expenses reimbursed in the year (2022 -1)			<u>132</u>	<u>345</u>

7 Independent Examiner's Fees

Independent examiner's fees for reporting on the accounts	<u>660</u>	<u>600</u>
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MANSFIELD BOWLING CLUB
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
8 Incoming Resources		
<u>Unrestricted</u>		
Subscriptions	8,280	8,230
Grants	1,000	1,000
Competition fees	641	1,073
Raffles	1,535	2,002
Dinner	2,298	1,898
Buffets	511	630
Teas	2,487	2,240
Bridge and cribbage	1,194	-
BBQ less costs	-	183
Coaching	304	-
Donations and sundry income	886	1,136
200 Club	400	672
Club House Income		
- Green and Room hire	1,530	620
- Small mat Bowling	312	303
- Social events	261	145
- Contribution from Bar	3,444	1,824
Sale of ties etc	2,315	19
Sale of electricity	<u>2,074</u>	<u>1,948</u>
Total unrestricted incoming resources	<u>29,472</u>	<u>23,923</u>
<u>Restricted</u>		
Building society interest	<u>466</u>	<u>220</u>

MANSFIELD BOWLING CLUB
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
9 Resources expended		
<u>Unrestricted</u>		
Rates, insurance and electricity	4,306	3,160
Grounds maintenance	7,288	5,790
Officer's expenditure	132	345
Cost of dinner	2,691	1,975
Trophies	753	678
Repairs	2,277	2,633
Buffets	-	173
NCBA subscriptions	942	403
Website and wifi	504	171
Accountancy	660	600
Printing and stationery	425	264
Sundry expenses	404	128
Training	229	-
Green keeper	-	1,760
Legal fees	53	53
Coaching costs	72	74
Small equipment purchases	-	653
Clothing costs	3,073	-
Profit on sale of fixed asset	-	-
Depreciation of plant and machinery	2,254	1,518
Amortisation of leasehold land	<u>204</u>	<u>204</u>
Total unrestricted resources expended	<u>26,267</u>	<u>20,582</u>