

Report of the Trustees and Unaudited Financial Statements

For The Year Ended 31 March 2021

For Darlington Indoor Bowls Club Ltd

Darlington Indoor Bowls Club Ltd

Report of The Trustees For the Year Ended 31 March 2021

Report of the Trustees

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Darlington Indoor Bowls Club Ltd
Report of The Trustees For the Year Ended 31 March 2021

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Company number 6525709 (England and Wales)
Registered Charity number 1124781

Registered Office	The Morrison Centre 95 North Road Darlington Co Durham DL1 2PY
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Trustees	Anthony Macey Jane Pattison
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Independent Examiner	Mark Fletcher Veritau Ltd South Parade Northallerton DL7 1AL
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Bankers	Lloyds Bank 21-23 Northgate Darlington Co Durham DL1 1TL
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Darlington Indoor Bowls Club Ltd
Report of The Trustees For the Year Ended 31 March 2021

Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The organisation was incorporated on 6 March 2008 and registered as a charity on 2 July 2008. The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of New Trustees Structure, Governance and Management

The directors of the company are also charity trustees for the purpose of Charity Law and under the company's articles of association are known as members of the management committee. Under the requirements of the memorandum of association, one third of the members of the management committee shall retire by rotation at every general meeting. The management committee seek to ensure that business and management skills are well represented on the management committee. In an effort to maintain a broad skill mix members of the management committee provide both technical, hands on and financial skills backed up by continuity in the field which the company operates i.e. that of an indoor bowls facility. The ongoing week by week operation is effectively managed by a full complement of a bowls club operations committee elected by members poll on a yearly basis.

Induction and Training of New Trustees

During 2021 Mr Anthony Macey and Mrs Jane Pattison continued their work as trustees and were joined by Martin Lynch as Directors of the Company.

They will seek to appoint and train future trustees in induction procedure which covers:

- the obligations of management committee members;
- the main documents which set out the operational framework of the Charity including; the memorandum and article of association;
- resourcing and the current financial position set out in the latest published accounts;
- future plans and objectives.

The new trustees will be given information from various Charity Commission publications including the Commission's guide "The Essential Trustee" as a follow-up to the training sessions.

This is distributed to all new trustees along with the memorandum and articles of association and the latest financial statements.

Organisational Structure

The bowls club has a management committee of up to 12 members who meet at two weekly intervals and are responsible for the strategic direction and policy of the Charity.

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At present the committee has three members from a variety of professional backgrounds relevant to the work of the Charity. A scheme of delegation is in place and day-to-day responsibility for the provision of service rests with the Directors. The Company Secretary is responsible for ensuring that the Charity delivers the service specified and that performance indicators are met. The directors have the responsibility for the day-to-day operational management of the bowls club, individual supervision of staff and also that the employees continue to develop their skills and work practices in line with good practice.

Wider Network

At present Darlington Indoor Bowls Club Limited does not consider itself part of a wider network, although it interacts with all other indoor bowls clubs in organisation, communication, friendly and competitive bowling.

Related Parties

The Charity has a close relationship with Darlington Borough Council who shares the Charity's objective of the provision of sporting facilities, in our case, indoor bowls.

Risk Management

The management committee has conducted a review of the major risks to which the Charity is exposed. A risk register has been established and is updated at least annually. Where appropriate systems or procedures have been established to mitigate the risks that the Charity faces. Significant external risks to funding have led to the development of a strategic plan with budgets discussed with officers at Darlington Borough Council. Internal control risks are minimised by the implementation of procedures for all authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, members and visitors to the bowls club. These procedures are periodically reviewed to ensure they meet the needs of the Charity.

Objectives and Activities

The Charity's objective and principle activities are to offer and promote the facilities of an indoor bowls club in the district area of Darlington, offering community participation in the same to persons interested in bowls and facilities for social activities and for meeting one another. The Charity continues to explore additional resources to enable those people new to bowls to achieve their own personal goals and lead to a greater quality of life.

Significant Activities to Improve the Facilities

Significant repairs were made to the heating system.

Gift Aid

Following the acceptance in May 2001 by HM Revenue and Customs as a charity for tax purposes under reference TY\20133 the company continues its policy to make claims for Gift Aid.

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Volunteers

Whilst the bowls club does not rely on volunteers for the day-to-day activities, it does rely on volunteers to fund raise and do various in-house jobs to keep expenses to a minimum.

Achievement and Performance

Charitable Activities

The main area of charitable activities are the provision of indoor bowling, support and guidance to new bowlers taking up the activity and support in organisation for an orderly indoor bowls facility. The club offers a structured package of support and training for both new and established players.

Fundraising Activities

The indoor bowls club offers the opportunity to all of its members to take part in various fund raising activities throughout the year and are encouraged to do so by our regular newsletter which updates all members on all activities within the club.

Internal and External Factors

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

Financial Review

Reserves Policy

The management committee has examined the Charity's requirement for reserves in light of the main risks to the organisation. It has established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the Charity should accumulate as general funds. The reserves are needed to meet the working capital requirements of the Charity with regard to the charitable objectives and governance costs. The trustees have developed a strategy to continue to reduce costs and increase income and this strategy is to continue.

Principal Funding Sources

The principal funding sources for the Charity continue to be met by membership involvement in the bowling green hire charges. Membership fees and Bowling Green hire charges were not increased in 2021. The trustees advise the need for potential, marginal increases in future years in order to keep in step with rises in the cost of living generally.

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Report of The Trustees For the Year Ended 31 March 2021

Future Developments

We continue to face the unknown in the 2021/22 financial year due to the outbreak of Covid-19. It is hoped that we will be able to carry out our normal activities, however, this is subject to Government legislation and guidelines. We will endeavour to provide a safe bowling environment for all of our members.

The Charity plans continuing its activities outlined above in the forthcoming years subject to satisfactory funding arrangements. The Charity has secured rate relief for the forthcoming year. The Charity's trustees continue their involvement and discussions are ongoing with Darlington Borough Council towards future annual rates and rent payments.

The management board still feels that it offers good value for money to the local and government authorities. This, coupled with budgetary control of expenditure, should hopefully ensure that the Charity keeps financial parity over the next accounting period.

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

On behalf of the board

A handwritten signature in black ink, appearing to read 'J. Pattison', written over a horizontal line.

Jane Pattison

Director and Trustee

Independent Examiner's Report to the Trustees of Darlington Indoor Bowls Club Limited

I report on the accounts for the year ended 31 March 2021

Respective responsibilities of Trustees and Examiner

The charity's trustees (who are also directors 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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

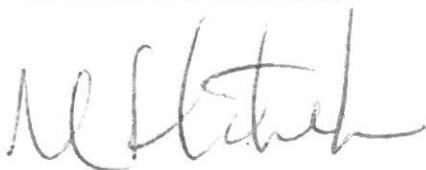
Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination which includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 matters have come to my attention:

1. which give me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.



Mark Fletcher MAAT
Senior Auditor
Veritau Ltd
South Parade
Northallerton
North Yorkshire
DL7 8AL

Darlington Indoor Bowls Club Ltd

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	31 3 21 £	31 3 20 £
Incoming Resources		
Voluntary Income		
Donations	1,382	14,772
Gift Aid		8,762
Grants	25,000	
	<u>26,382</u>	<u>23,534</u>
Activities For Generating Funds		
Use of rinks and equipment	3,885	23,527
Bar	2,895	17,167
Misc Income	0	44
Lottery King	679	5,634
Joker	3,057	4,946
Tournament Income		1,354
Rent	4,160	9,060
Membership Fees	22,436	43,560
VAT		5,586
	<u>37,112</u>	<u>110,878</u>
Total Incoming Resources	<u>63,494</u>	<u>134,412</u>
Resources Expended		
Costs of generating voluntary income		
Rates and water	1,681	6,414
Rent	0	8,000
Light and Heat	5,208	14,847
Telecomms	869	1,088
Postage and Stationary	115	322
Repairs and maintenance	4,787	13,519
Cleaning	1,703	5,116
Insurance	1,311	1,245
Depreciation	4,553	4,568
Waste	994	965
Fire and Security	510	1,500
	<u>21,731</u>	<u>57,584</u>

Darlington Indoor Bowls Club Ltd

Detailed Statement of Financial Activities
for the Year Ended 31st March 2020

	31 3 21	31 3 20
Fundraising trading:costs of goods sold and other costs		
Purchases	3,441	13,238
Bowls	1,131	3,113
Wages and salaries	25,850	49,606
Licenses and subscriptions	724	335
Joker	2,000	4,000
Lottery King	1,547	4,698
Bank Charges	80	78
	<u>34,773</u>	<u>75,068</u>
 Governance Costs		
Admin Costs	1987	1734
	<u>1987</u>	<u>1734</u>
 Total Resources Expended	<u>58,491</u>	<u>134,386</u>
 Net Expenditure	<u>5,003</u>	<u>26</u>

Darlington Indoor Bowls Club Ltd

Statement of Financial Activities
for the Year Ended 31st March 2020

		31 3 21	31 3 20
		Unrestricted	Unrestricted
		Funds	Funds
	Notes	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income		26,382	23,534
Activities for generating	2	37,112	110,878
Total Incoming Resources		<u>63,494</u>	<u>134,412</u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		21,731	57,584
Fundraising trading costs costs of goods sold			
and other costs		34,773	75,068
Governance Costs		1,987	1,734
Total Resources Expended		<u>58,491</u>	<u>134,386</u>
 NET ICOMING/(OUTGOING RESOURCES)	 3	 5,003	 26
RECONCILLIATION OF FUNDS			
Total funds brought forward		73,231	73,205
TOTAL FUNDS CARRIED FORWARD		<u>78,234</u>	<u>73,231</u>

Darlington Indoor Bowls Club Ltd**Balance Sheet at 31st March 2021**

		31 3 21 Unrestricted Funds £	31 3 20 Unrestricted Funds £
FIXED ASSETS	Notes		
Tangible Assets	6	57,189	61,742
CURRENT ASSETS			
Stocks		950	1,986
Debtors amount falling due within one year	7	-	-
Cash at bank and in hand		39,979	15,605
		<u>40,929</u>	<u>17,591</u>
CREDITORS			
Amounts falling due within one year	8	19,884	6,102
NET CURRENT ASSETS/(LIABILITIES)		<u>21,045</u>	<u>11,489</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		78,234	73,231
NET ASSETS		<u>78,234</u>	<u>73,231</u>
FUNDS			
Unrestricted Funds	9	78,234	73,231
TOTAL FUNDS		<u>78,234</u>	<u>73,231</u>

Darlington Indoor Bowls Club Ltd

Notes to the Financial Statements
for the Year Ended 31st March 2021

ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008). The Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Improvements to property	(2%) on cost
Fixtures and fittings	(15%) on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowances 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

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

Hire Purchase and Leasing Commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Darlington Indoor Bowls Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

2 ACTIVITIES FOR GENERATING FUNDS

	31 3 21	31 3 20
	£	£
Use of rinks and equipment	3,885	23,527
Bar	2,895	17,167
Misc Income	0	44
Lottery King	679	5,634
Joker	3,057	4,946
Tournament Income		1,354
Rent	4,160	9,060
Membership Fees	22,436	43,560
VAT		5,586
	<u>37,112</u>	<u>110,878</u>

3 NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	31 3 21	31 3 20
	£	£
Depreciation - owned assets	4,553	4,568

4 TRUSTEES RENUMERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31st March 2020 nor for the year ended 31st March 2019

Trustees' Expenses

There were no Trustees' expenses for the year ended 31st March 2020 nor for the year ended 31st March 2019

5 STAFF COSTS

	31 3 21	31 3 20
	£	£
Wages and Salaries	25,850	49,606
	<u>25,850</u>	<u>49,606</u>

Darlington Indoor Bowls Club Ltd**Notes to the Financial Statements - continued**
for the Year Ended 31st March 2021**6 TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and Fittings £	Totals £
COST			
As at 1st April 2020	87,571	194,173	281,744
Additions	-	-	-
	<u>87,571</u>	<u>194,173</u>	<u>281,744</u>
DEPRECIATION			
As at 1st April 2021	<u>41,785</u>	<u>177,713</u>	<u>219,498</u>
Charge for year	<u>3,275</u>	<u>1,278</u>	
As at 1st April 2022	<u>45,060</u>	<u>178,991</u>	<u>224,051</u>
NET BOOK VALUE			
As 31st March 2021	<u>42,504</u>	<u>14,685</u>	<u>57,189</u>
As 31st March 2020	<u>45,779</u>	<u>15,963</u>	<u>61,742</u>

7 DEBTORS:AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 3 21 £	31 3 20 £
Trade Debtors	<u>-</u>	<u>-</u>

8 CREDITORS:AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 3 21 £	31 3 20 £
Trade Creditors	1124	4651
National Insurance and other taxes		-2760
VAT		0
Other Creditors and deferred income	6362	
Subscriptions paid in advance	12398	4211
	<u>19,884</u>	<u>6,102</u>

Darlington Indoor Bowls Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

9 **MOVEMENT IN FUNDS**

	As at 1 4 2020 £	Net Movement In Funds £	As at 31 3 2021 £
Unrestricted fund	73,231	5,003	78,234
			0
TOTAL FUNDS	73,231	5,003	78,234

Net movement in funds included in the above are as follows

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted fund	63,494	58,491	5,003
TOTAL FUNDS			78,234