

Report of the Trustees and Unaudited Financial Statements

For The Year Ended 31 March 2025

For Darlington Indoor Bowls Club Ltd

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

I report on the accounts for the year ended 31 March 2025

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

Report of The Trustees For the Year Ended 31 March 2025

Report of the Trustees

Independent Examiners Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

Detailed Statement of Financial Activities

Darlington Indoor Bowls Club Ltd
Report of The Trustees For the Year Ended 31 March 2025

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 2025. 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 97 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 2025

Structure, Governance and Management

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

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. We are still seeking to appoint at least one more director/trustee.

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 2023/2025 Mr Anthony Macey and Mrs Jane Pattison continued their work as trustees supported by Mr Martin Lynch.

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.

Darlington Indoor Bowls Club Ltd
Report of The Trustees For the Year Ended 31 March 2025

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. 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

Further work is to be carried out on the heating system. Filters are to be installed which will improve distribution and efficiency.

Work is to be undertaken to install new underlay to the bowling surface to improve speed which will make it easier for bowlers to succeed, especially our older members who are currently struggling. The surface is also going to be cleaned.

Darlington Indoor Bowls Club Ltd
Report of The Trustees For the Year Ended 31 March 2025

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.

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 remained static in 2025. The trustees advise the need for marginal increases in future years in order to keep in step with rises in the cost of living generally.

Darlington Indoor Bowls Club Ltd

Report of The Trustees For the Year Ended 31 March 2025

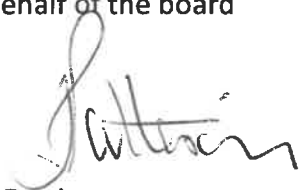
Future Developments

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, however, due to council cutbacks the rent relief from Darlington Borough Council has been withdrawn. The Charity's trustees continue their involvement and discussions are ongoing with Darlington Borough Council towards future annual 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 faint circular stamp.

Jane Pattison

Trustee

Darlington Indoor Bowls Club Ltd**Detailed Statement of Financial Activities**
for the Year Ended 31st March 2025

	31 3 25 £	31 3 24 £
Incoming Resources		
Voluntary Income		
Donations	16717	13,069
Gift Aid	17,138	17,162
Grants		
	<u>33855</u>	<u>30231</u>
Activities For Generating Funds		
Use of rinks and equipment	22764	23,537
Bar	21977	21,300
Misc Income	78	96
Lottery King	8231	6,335
Joker	4157	4,064
Tournament Income	1395	710
Rent	9960	10,330
Membership Fees	42630	40,136
	<u>111,192</u>	<u>106,508</u>
Total Incoming Resources	<u>145,047</u>	<u>136,739</u>
Resources Expended		
Costs of generating voluntary income		
Rates and water	4,597	4,248
Rent	0	0
Light and Heat	34,229	38,024
Telecomms	1,413	1,390
Postage and Stationary	62	200
Repairs and maintenance	14,410	3,941
Cleaning	3,325	3,437
Insurance	1,028	900
Depreciation	0	0
Waste	1,244	1,162
Fire and Security	<u>1,500</u>	<u>1,590</u>
	<u>61,808</u>	<u>54,892</u>

Darlington Indoor Bowls Club Ltd

Detailed Statement of Financial Activities
for the Year Ended 31st March 2025

	31 3 25	31 3 24
Fundraising trading: costs of goods sold and other costs		
Purchases	20,232	18,586
Bowls	2,776	1,460
Wages and salaries	50,912	50,856
Licenses and subscriptions	351	2,343
Joker	2,000	4,000
Lottery King	3,537	3,622
Bank Charges	141	84
	<u>79,949</u>	<u>80,951</u>
 Governance Costs		
 Admin Costs	 2901	 1037
	<u>2901</u>	<u>1037</u>
 Total Resources Expended	 <u>144,658</u>	 <u>136,880</u>
 Net Expenditure	 <u>389</u>	 <u>-141</u>

Darlington Indoor Bowls Club Ltd

Statement of Financial Activities
for the Year Ended 31st March 2025

		31 3 25	31 3 24
		Unrestricted	Unrestricted
		Funds	Funds
	Notes	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income		33,855	30,231
Activities for generating	2	111,192	106,508
Total Incoming Resources		<u>145,047</u>	<u>136,739</u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		61,808	54,892
Fundraising trading costs costs of goods sold			
and other costs		79,949	80,951
Governance Costs		2,901	1,037
Total Resources Expended		<u>144,658</u>	<u>136,880</u>
NET INCOMING/(OUTGOING RESOURCES)			
	3	389	- 141
RECONCILIATION OF FUNDS			
Total funds brought forward		389	- 141
TOTAL FUNDS CARRIED FORWARD		<u>389</u>	<u>- 141</u>

Darlington Indoor Bowls Club Ltd**Balance Sheet****as at 31st March 2025**

		31 3 25 Unrestricted Funds £	31 3 24 Unrestricted Funds £
Notes			
FIXED ASSETS			
Tangible Assets	6	61,791	57,676
CURRENT ASSETS			
Stocks		3,525	2,786
Debtors amount falling due within one year	7		
Cash at bank and in hand		23,372	23,680
		26,897	26,466
CREDITORS			
Amounts falling due within one year	8	6,377	2,220
NET CURRENT ASSETS/(LIABILITIES)		20,520	24,246
TOTAL ASSETS LESS CURRENT LIABILITIES		82,311	81,922
NET ASSETS		82,311	81,922
FUNDS			
Unrestricted Funds	9	82,311	81,922
TOTAL FUNDS		82,311	81,922

Darlington Indoor Bowls Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

2 ACTIVITIES FOR GENERATING FUNDS

	31 3 25	31 3 24
	£	£
Use of rinks and equipment	22,764	23,537
Bar	21,977	21,300
Misc Income	78	96
Lottery King	8,231	6,335
Joker	4,157	4,064
Tourament Income	1,395	710
Rent	9,960	10,330
Membership Fees	42,630	40,136
	<u>111,192</u>	<u>106,508</u>

3 NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	31 3 24	31 3 23
	£	£
Depreciation - owned assets	-	4,210

4 TRUSTEES RENUMERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024

Trustees' Expenses

There were no Trustees' expenses for the year ended 31st March 2025 nor for the year ended 31st March 2024

5 STAFF COSTS

	31 3 25	31 3 24
	£	£
Wages and Salaries	50,912	50,856
	<u>50,912</u>	<u>50,856</u>

Darlington Indoor Bowls Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

6 TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and Fittings £	Totals £
COST			
As at 1st April 2023	91,221	198,773	289,994
Additions	4115		
	<u>95,336</u>	<u>198,773</u>	<u>289,994</u>
DEPRECIATION			
As at 1st April 2023	<u>51,218</u>	<u>181,100</u>	<u>232,318</u>
Charge for year			
As at 1st April 2024	<u>51,218</u>	<u>181,100</u>	<u>232,318</u>
NET BOOK VALUE			
As 31st March 2025	<u>44,118</u>	<u>17,673</u>	<u>61,791</u>
As 31st March 2024	<u>44,118</u>	<u>17,673</u>	<u>57,676</u>

7 DEBTORS:AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 3 25 £	31 3 24 £
Trade Debtors	<u>-</u>	<u>-</u>

8 CREDITORS:AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 3 25 £	31 3 24 £
National Insurance and other taxes		
VAT		
Other Creditors and deferred income	9247	5537
Subscriptions paid in advance	<u>-2870</u>	<u>-3317</u>
	<u>6,377</u>	<u>2,220</u>

Darlington Indoor Bowls Club Ltd

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

9 MOVEMENT IN FUNDS

	As at 1 4 2023	Net Movement In Funds	As at 31 3 2024
	£	£	£
Unrestricted fund	82,063	-141	81,922
			0
TOTAL FUNDS	82,063	-141	81,922

Net movement in funds included in the above are as follows

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted fund	145,047	144,658	389
TOTAL FUNDS			81,922