

# ROYSTON BOWLING CLUB

England & Wales - Charity number 1161579

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2015-05-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 78 Old North Road  
Royston  
Hertfordshire  
SG8 5ER

**Phone** 07733476235

**Website** [www.roystonbowlingclub.co.uk](http://www.roystonbowlingclub.co.uk)

## Activities

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**Objects:** THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE INHABITANTS OF ROYSTON BY THE PROVISION OF FACILITIES FOR PLAYING BOWLS TOGETHER WITH THE PROVISION OF A CLUBHOUSE AND BOWLING GREEN

**Activities:** Promotion of community participation in healthy recreation for the inhabitants of Royston by the provision of facilities for playing bowls together with the promotion of a clubhouse and bowling green.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- Hertfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£31,913	£39,325	-	-
2023-09-30	£44,086	£37,945	-	-
2022-09-30	£39,168	£44,726	-	-
2021-09-30	£44,056	£31,992	-	-
2020-09-30	£22,806	£20,773	-	-

## Trustees

Name	Role	Appointed
ANTHONY JOHN PIGG		2019-12-05
NIGEL WOOR		2016-06-13
STEWART JEFFREY BROWN		2017-12-06

**ROYSTON BOWLING CLUB**

England & Wales - Charity number 1161579

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# Accounts

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<b>ROYSTON BOWLING CLUB</b>								
<b>Contents of the Financial Statements</b>								
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**ROYSTON BOWLING CLUB**

**Charity Information for the year ended 30th September 2024**

**Charity commission number:** 1161579

**Principal address:** Green Drift  
Royston  
Hertfordshire  
SG8 5BX

**Governing document:** Constitution dated 09 April 2015  
and revised 24 September 2017

**Trustees & Governors:**

<b>Name of Trustee</b>	<b>Office Held</b>
Stewart Jeffrey Brown	Trustee
Anthony John Pigg	Trustee
Nigel Woor	Trustee

**Elected management committee:**

<b>Name</b>	<b>Office Held</b>
Roger Evans	Chairperson
Stephen Kilford	Secretary
Karen Stafford	Treasurer

**Independent examiners:** Fourways Chartered Accountants  
1A Melbourn Street  
Royston  
Hertfordshire  
SG8 9JN

**Bankers:** Lloyds  
25 Gresham Street

## ROYSTON BOWLING CLUB

### Trustees' Report for the year ended 30th September 2024

The Trustees submit their annual report and the financial statements for the year ended 30th September 2024.

Royston Bowling Club was registered as a Charity on 8 May 2015.

#### Structure, Governance and Management

The Constitution dated 9 April 2015 governs the appointment of Trustees and the management of the Charity. The Management Committee of the Club consists of at least 3 elected members taking up the Officer positions of Chairperson, Secretary and Treasurer.

The Trustees may appoint any person who is willing to act as a Trustee. Each Trustee serves for 1 year retiring at the Annual General Meeting, but may be re-elected.

Names of the Charity Trustees are listed in the table below:

Trustee Name	Office (if any)	Dates acted if not for whole year
Stewart Jeffrey Brown	N/A	N/A
Anthony John Pigg	N/A	N/A
Karen Stafford	Treasurer	N/A
Nigel Woor	N/A	N/A

#### Objectives and Activities

##### Objectives of the Charity

- Promotion of community participation in healthy recreation for the inhabitants of Royston by the provision of facilities for playing bowls together with the provision of a clubhouse and bowling green.

Principal activities in pursuit of objectives

- To raise monies from deposit investments, taking medium risk, to help maintain Royston Bowling Club's clubhouse and green to benefit members
- To support other local town sports activities, where deemed appropriate and when funds permit.

#### Achievements and performance

##### 2024 Achievements

Succeeding in the aim of recruiting new members to the main Club (11 new members).

##### Financial Review

During the year the Charity's Bar sales were down £6,718 (32.08%) compared to 2023. Donations receivable also reduced by £1,497 (53.75%). This was in addition to total expenses rising by £1,380 (3.63%) which resulted in a deficit of income over expenditure of £7,412 (2023: £6,141 excess).

#### Reserves policy

The Charity had £143,107 (2023:£162,651) in the bank as unrestricted reserves at the year-end. The Trustees reserve policy is to maintain a positive reserve position. At 30th September 2024 the balance of reserves was £518,796 (2023: £526,208). The reserve policy is reviewed annually at the Charity's Annual General Meeting. The Charity currently has no restricted reserves.

#### Statement of Trustees' responsibilities



**ROYSTON BOWLING CLUB**

**Trustees' Report for the year ended 30th September 2024**

The law applicable to Charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

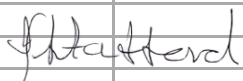
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures
- prepare the financial statements on the going concern basis unless it is appropriate to presume the Charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

**Approved by the Trustees on.....** 19th March 2025

**and signed on their behalf by:**



**K Stafford (Treasurer)**



Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of Charity Name ROYSTON BOWLING CLUB

On accounts for the year ended 30th September 2024 Charity no (if any) 1161579

Set out on pages 5-10 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30th September 2024.

Responsibilities and basis of report As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: [Signature] Date: 17th June 2025

Name: RUPERT NICHOLAS CHARLES MATTHEWS FCA CTA ATT

Relevant professional qualification(s) or body (if any): Fellow of Institute of Chartered Accountants in England & Wales

Address: Fourways Chartered Accountants, 1a Melbourn St, Royston, Herts, SG8 7BP

**ROYSTON BOWLING CLUB**

**INCOME & EXPENDITURE ACCOUNT AS AT 30TH SEPTEMBER 2024**

	2024	2023	
	£	£	
<b>INCOMING RESOURCES</b>			
Subscriptions	8,205	8,687	
Donations and sponsorships	1,288	2,785	
<b>Activities for generating funds</b>			
Bar receipts	14,219	20,937	
Catering receipts	2,488	3,174	
County fees & competitions	1,031	1,581	
Raffle income	0	94	
Interest receivable	1,442	2,688	
Hire & storage income	3,240	4,140	
<b>TOTAL INCOMING RESOURCES</b>	<b>31,913</b>	<b>44,086</b>	
<b>RESOURCES EXPENDED</b>			
<b>Fund raising trading; costs of goods sold</b>			
Bar purchases	8,315	11,602	
Catering purchases	1,431	2,382	
<b>Charitable activities</b>			
Regalia & trophy purchases	577	1,360	
Maintenance of green	4,861	6,525	
Affiliation fees	2,241	1,677	
Property costs			
Rates & insurances	3098	1,497	
Utilities	4156	3,427	
Repairs to property	5,432	3,178	
Donations	20	1,210	
Depreciation	5,014	3,188	
<b>Governance costs</b>			
Accountancy	600	600	
Legal & professional	1,866	0	
Telephone & postage	689	532	
Printing & stationery	242	286	
Advertising	720	0	
Sundry	65	481	
<b>TOTAL CHARITABLE EXPENDITURE</b>	<b>39,325</b>	<b>37,945</b>	1,380
			4
<b>EXCESS/(DEFICIT) OF INCOME OVER EXPENDITURE</b>	<b>-7,412</b>	6,141	

## ROYSTON BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES  
(incorporating an income and expenditure account)

	Notes	2024 £	2023 £
<b>Income and Endowments from</b>			
Charitable activities	2	20,978	29,926
Investments		1,442	2,688
Donations	3	9,493	11,472
<b>Total Income and Endowments</b>		<b>31,913</b>	<b>44,086</b>
<b>Expenditure</b>			
Raising funds	4	9,746	13,984
Charitable activities	5	25,397	22,062
Governance costs	5	4,182	1,899
<b>Total expenditure</b>		<b>39,325</b>	<b>37,945</b>
Net income/(expenditure) for the year		-7,412	6,141
Unrestricted funds brought forward at 1 October 2023		526,208	520,067
Fund balances carried forward at 30th September 2024		518,796	526,208
All of the above results are derived from continuing activities and all funds are unrestricted. There were no other recognised gains or losses other than those stated above.			

<b>ROYSTON BOWLING CLUB</b>						
<b>BALANCE SHEET AS AT 30TH SEPTEMBER 2024</b>						
				2024	2023	
		Note		£	£	
<b>Fixed Assets</b>		7				
Tangible fixed assets				374,795	359,187	
<b>Current assets</b>						
Stocks				2,063	2,304	
Debtors				1,999	4,717	
Prepayments				1,524	1,224	
Bank balances				143,107	162,651	
				<b>148,693</b>	<b>170,896</b>	
<b>Creditors: amounts due within one year</b>		8		<b>-4,692</b>	<b>-3,875</b>	
<b>Net current assets</b>				144,001	167,021	
<b>Net assets</b>				<b>£ 518,796</b>	<b>£ 526,208</b>	
<b>Funds</b>		9				
Unrestricted funds				391,834	397,804	
General fund						
Legacy fund				126,962	128,404	
				<b>518,796</b>	<b>526,208</b>	
<b>Approved by the Trustees on.....</b>	19th March 2025					

<i>K Stafford</i>									
<b>K Stafford</b>									
<b>Treasurer</b>									

**ROYSTON BOWLING CLUB**

**Notes to the Financial Statements for the year ended 30th September 2024**

**1. Accounting policies**

a) The financial statements have been prepared on a going concern basis under the historical cost convention in accordance with Statement of Recommended Practice (SORP 2005) and with the Charities Act.

b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Intangible income is recognised as an incoming resource when the provider of the service has incurred a financial cost. Volunteer time is not included in the financial statements.

c) Legacies are accounted for as incoming resources when the charity becomes entitled to the income and when the amount can be quantified with reasonable accuracy. The charity is deemed to be legally entitled to legacy income from the date of notification of an impending distribution or, if later, receipt of the legacy.

d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on the budgeted income of those activities.

Governance costs include the management of the Club's assets, organisational management and compliance with constitutional and statutory requirements.

e) Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are:

Freehold property	Nil
Improvements to property	Nil
Plant and machinery	5 years (reducing balance basis)

No depreciation is charged in respect of Freehold property and Improvements to property as it is deemed by the Trustees to be immaterial to the accounts and that the value of the property is considered to be significantly greater than cost.

f) Stock is valued at the lower of cost or net realisable value.

<b>2024</b>	2023
£	£

**2. Charitable activities**

Bar	14219	20937
Catering	2488	3174
County fees and competitions	1031	1581
Raffle income	0	94
Hire & storage income	3240	4140
	<b>20978</b>	29926

**ROYSTON BOWLING CLUB**

**Notes to the Financial Statements for the year ended 30th September 2024 (contd.)**

				2024	2023
				£	£
<b>3.</b>	<b>Donations</b>				
	Donations			1,288	2,785
	Subscriptions			8,205	8,687
				<b>9,493</b>	<b>11,472</b>
<b>4.</b>	<b>Raising funds</b>				
	Bar			14,219	11,602
	Catering			2,488	2,382
				<b>16,707</b>	<b>13,984</b>
<b>5.</b>	<b>Charitable expenditure</b>				
		Charitable activities	Governance costs		
		£	£	£	£
	Regalia & trophy purchases	577		577	1,360
	Maintenance of green	4,861		4,861	6,525
	Affiliation fees	2,241		2,241	1,677
	Property costs			0	
	Rates & insurances	3,098		3,098	1,497
	Utilities	4,156		4,156	3,427
	Maintenance of property	5,432		5,432	3,178
	Donations	20		20	1,210
	Depreciation	5,014		5,014	3,188
	Accountancy		600	600	600
	Legal & professional		1,866	1,866	0
	Telephone & postage		689	689	532
	Printing & stationery		242	242	286
	Advertising		720	720	0
	Sundry		65	65	481
		25,399	4,182	<b>29,581</b>	<b>23,961</b>
<b>6.</b>	<b>Net outgoing resources for the year after charging:</b>				
				£	£
	Depreciation			5,014	3188
	Reporting accountants' remuneration and independent examination			600	600

**ROYSTON BOWLING CLUB**

**Notes to the Financial Statements for the year ended 30th September 2024 (contd.)**

**Tangible fixed assets**

	Freehold property	Improvements to property	Plant and Machinery	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2023	200	347,167	36,630	383,997
Additions			20,622	20,622
Disposals			410	410
At 30th September 2024	200	347,167	57,662	405,029
<b>Depreciation</b>				
At 1 October 2023	-	-	24,810	24,810
Charge for the year			5,014	5,014
Written off on disposals			410	410
At 30th September 2024	0	0	30,234	30,234
As at 30th September 2024	<b>200</b>	<b>347,167</b>	<b>27,428</b>	<b>374,795</b>
As at 30th September 2023	200	347,167	11,820	359,187

<b>8. Creditors: amounts due within 1 year</b>	<b>2024</b>	<b>2023</b>
	£	£
Creditors	2,430	1,488
Accruals	2,262	2,387
	<b>4,692</b>	<b>3,875</b>

**9. Movement in funds**

	At the start of the year	Incoming resources	Outgoing resources	Transfers between funds	At the end of the year
	£	£	£	£	£
General fund	397,804		-5,970		<b>391,834</b>
Legacy fund	128,404		-1442		<b>126,962</b>
	526,208	0	-7,412	0	<b>518,796</b>

**10. Capital commitments**

The Club had no capital commitments at the year- end (2023:Nil).

**ROYSTON BOWLING CLUB**

England & Wales - Charity number 1161579

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# Accounts

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**ROYSTON BOWLING CLUB**

**Unaudited Financial Statements**

**for the year ended**

**30 September 2023**

# ROYSTON BOWLING CLUB

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# ROYSTON BOWLING CLUB

## Charity Information for the year ended 30 September 2023

**Charity commission number:** 1161579

**Principal address:** Green Drift  
Royston  
Hertfordshire  
SG8 5BX

**Governing document:** Constitution dated 09 April 2015  
and revised 24 September 2017

### Trustees & Governors:

<b>Name of Trustee</b>	<b>Office Held</b>
Stewart Jeffrey Brown	Trustee
Anthony John Pigg	Trustee
David James Powell	Trustee
Nigel Woor	Trustee

### Elected management committee:

<b>Name</b>	<b>Office Held</b>
Laurie Ramsay	Chairperson
Stephen Kilford	Secretary
David Powell	Treasurer

**Independent examiners:** Fourways Chartered Accountants  
1A Melbourn Street  
Royston  
Hertfordshire  
SG8 9JN

**Bankers:** Lloyds  
25 Gresham Street  
London  
EC2V 7HN

# ROYSTON BOWLING CLUB

## Trustees' Report for the year ended 30 September 2023

The Trustees submit their annual report and the financial statements for the year ended 30 September 2023.

Royston Bowling Club was registered as a Charity on 8 May 2015.

### Structure, Governance and Management

The Constitution dated 9 April 2015 governs the appointment of Trustees and the management of the Charity. The Management Committee of the Club consists of at least 3 elected members taking up the Officer positions of Chairperson, Secretary and Treasurer.

The Trustees may appoint any person who is willing to act as a Trustee. Each Trustee serves for 1 year retiring at the Annual General Meeting, but may be re-elected.

Names of the Charity Trustees are listed in the table below:

Trustee name	Office (if any)	Dates acted if not for whole year
Stewart Jeffrey Brown	N/A	N/A
Anthony John Pigg	N/A	N/A
David James Powell	Treasurer	N/A
Nigel Woor	N/A	N/A

### Objectives and Activities

#### Objectives of the Charity

- Promotion of community participation in healthy recreation for the inhabitants of Royston by the provision of facilities for playing bowls together with the provision of a clubhouse and bowling green.

#### Principal activities in pursuit of objectives

- To raise monies from deposit investments, taking medium risk, to help maintain Royston Bowling Club's clubhouse and green to benefit members.
- To support other local town sports activities, where deemed appropriate and when funds permit.

### Achievements and performance

#### 2023 Achievements

Assisting the main Club in the continued improvement of the clubhouse facilities and the maintenance of the green.

#### Financial Review

During the year, the Charity incurred an exceptional cost of £904 relating to the writing-off of regalia stock and this resulted in an overall excess of income over expenditure of £6,141 (2022: £5,558 deficit).

#### Reserves policy

The Charity had £162,651 (2022: £159,497) in the bank as unrestricted reserves at the year-end. The Trustees reserve policy is to maintain a positive reserve position. At 30 September 2023 the balance of reserves was £526,208 (2022: £520,067). The reserve policy is reviewed annually at the Charity's Annual General Meeting. The Charity currently has no restricted reserves.

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

## ROYSTON BOWLING CLUB

### Trustees' Report for the year ended 30 September 2023

The law applicable to Charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on...*2<sup>nd</sup> APRIL 2024*.....

and signed on their behalf by:



D.J. POWELL (Trustee)

# ROYSTON BOWLING CLUB

## Independent Examiner's Report to the Trustees



CHARITY COMMISSION  
FOR ENGLAND AND WALES

### Independent examiner's report on the accounts

#### Section A Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
**ROYSTON BOWLING CLUB**

On accounts for the year  
ended

**30<sup>th</sup> September 2023** Charity no  
(if any) **1161579**

Set out on pages

**5-10**  
Indicate any material to the page number(s) of additional pages

Responsibilities and  
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30<sup>th</sup> September 2023.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

Date: **2<sup>nd</sup> April 2024**

Name:

**RUPERT NICHOLAS CHARLES MATTHEWS FCA CTA ATT**

Relevant professional  
qualification(s) or body  
(if any):

**Fellow of Institute of Chartered Accountants in England & Wales**

Address:

**Fourways Chartered Accountants, 1a Melbourn St, Royston, Herts, SG8 7BP**

**ROYSTON BOWLING CLUB****STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating an income and expenditure account)

		2023	2022
	Notes	£	£
<b>Income and Endowments from</b>			
Charitable activities	2	29,926	27,262
Investments		2,688	296
Donations	3	11,472	11,610
<b>Total Income and Endowments</b>		<b>44,086</b>	<b>39,168</b>
<b>Expenditure</b>			
Raising funds	4	13,984	14,352
Charitable activities	5	22,062	28,282
Governance costs	5	1,899	2,092
<b>Total Expenditure</b>		<b>37,945</b>	<b>44,726</b>
<b>Net income/(expenditure) for the year</b>		<b>6,141</b>	<b>-5,558</b>
<b>Unrestricted funds brought forward at 1 October 2022</b>		<b>520,067</b>	<b>525,625</b>
<b>Fund balances carried forward at 30 September 2023</b>		<b>£526,208</b>	<b>£520,067</b>


All of the above results are derived from continuing activities and all funds are unrestricted. There were no other recognised gains or losses other than those stated above.

## ROYSTON BOWLING CLUB

## BALANCE SHEET AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible fixed assets	7	359,187	360,309
<b>Current Assets</b>			
Stocks		2,304	3,281
Debtors		4,717	1,622
Prepayments		1,224	855
Bank balances		162,651	159,497
		<u>170,896</u>	<u>165,255</u>
<b>Creditors: amounts due within one year</b>	8	-3,875	-5,497
		<u>167,021</u>	<u>159,758</u>
<b>Net current assets</b>		167,021	159,758
<b>Net assets</b>		<u><u>£526,208</u></u>	<u><u>£520,067</u></u>
<b>Funds</b>			
9			
<b>Unrestricted funds</b>			
General fund		397,804	394,351
Legacy fund		128,404	125,716
		<u>£526,208</u>	<u>£520,067</u>

Approved by the Trustees on 2<sup>nd</sup> APRIL 2024 and signed on their behalf by:



D.J. POWELL  
Trustee

# ROYSTON BOWLING CLUB

## Notes to the Financial Statements for the year ended 30 September 2023

### 1. Accounting policies

- a) The financial statements have been prepared on a going concern basis under the historical cost convention in accordance with Statement of Recommended Practice (SORP 2005) and with the Charities Act.
- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Intangible income is recognised as an incoming resource when the provider of the service has incurred a financial cost. Volunteer time is not included in the financial statements.
- c) Legacies are accounted for as incoming resources when the charity becomes entitled to the income and when the amount can be quantified with reasonable accuracy. The charity is deemed to be legally entitled to legacy income from the date of notification of an impending distribution or, if later, receipt of the legacy.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on the budgeted income of those activities.

Governance costs include the management of the Club's assets, organisational management and compliance with constitutional and statutory requirements.

- e) Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are:

Freehold property	Nil
Improvements to property	Nil
Plant and machinery	5 years (reducing balance basis)

No depreciation is charged in respect of Freehold property and Improvements to property as it is deemed by the Trustees to be immaterial to the accounts and that the value of the property is considered to be significantly greater than cost.

- f) Stock is valued at the lower of cost or net realisable value.

	2023	2022
	£	£
<b>2. Charitable activities</b>		
Bar	20,937	19,170
Catering	3,174	3,770
County fees and competitions	1,581	1,280
Raffle income	94	242
Hire & storage income	4,140	2,800
	<u>29,926</u>	<u>27,262</u>
	=====	=====

## ROYSTON BOWLING CLUB

### Notes to the Financial Statements for the year ended 30 September 2023 (cont.)

	2023	2022	
	£	£	
<b>3. Donations</b>			
Donations	2,785	3,855	
Subscriptions	8,687	7,755	
	<u>11,472</u>	<u>11,610</u>	
	<u><u>11,472</u></u>	<u><u>11,610</u></u>	
<b>4. Raising funds</b>			
Bar	11,602	10,488	
Catering	2,382	3,864	
	<u>13,984</u>	<u>14,352</u>	
	<u><u>13,984</u></u>	<u><u>14,352</u></u>	
<b>5. Charitable expenditure</b>			
	Charitable activities	Governance costs	
	£	£	£
Regalia and trophy purchases	1,360		1,360
Maintenance of green	6,525		6,525
Affiliation fees	1,677		1,677
Property costs			
Rates and insurances	1,497		1,497
Utilities	3,427		3,427
Maintenance of property	3,178		3,178
Donations	1,210		1,210
Depreciation	3,188		3,188
Profit on sale of assets	0		0
Accountancy		600	600
Telephone & postage		532	532
Printing & stationery		286	286
Sundry		481	481
	<u>22,062</u>	<u>1,899</u>	<u>23,961</u>
	<u><u>22,062</u></u>	<u><u>1,899</u></u>	<u><u>30,374</u></u>
<b>6. Net outgoing resources for the year after charging:</b>			
		£	£
Depreciation		3,188	3,015
Reporting accountants' remuneration and independent examination		600	600
		<u>3,788</u>	<u>3,615</u>
		<u><u>3,788</u></u>	<u><u>3,615</u></u>

## ROYSTON BOWLING CLUB

### Notes to the Financial Statements for the year ended 30 September 2023 (cont.)

#### Tangible fixed assets

	Freehold property £	Improvements to property £	Plant and Machinery £	Total £	
<b>Cost</b>					
At 1 October 2022	200	347,167	39,121	386,488	
Additions			2,066	2,066	
Disposals			-4,557	-4,557	
At 30 September 2023	<u>200</u>	<u>347,167</u>	<u>36,630</u>	<u>383,997</u>	
<b>Depreciation</b>					
At 1 October 2022	0	0	26,179	26,179	
Charge for the year			3,188	3,188	
Written off on disposals			-4,557	-4,557	
At 30 September 2023	<u>0</u>	<u>0</u>	<u>24,810</u>	<u>24,810</u>	
<b>Net Book Value</b>					
At 30 September 2023	<u>200</u>	<u>347,167</u>	<u>11,820</u>	<u>359,187</u>	
At 30 September 2022	<u>200</u>	<u>347,167</u>	<u>12,942</u>	<u>360,309</u>	
<b>2023</b>					
£					
<b>2022</b>					
£					
<b>8. Creditors: amounts due within 1 year</b>					
Creditors		<b>1,488</b>		3,373	
Accruals		<b>2,387</b>		2,124	
		<u><b>3,875</b></u>		<u>5,497</u>	
<b>9. Movement in funds</b>					
	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
General fund	394,351	3,453			<b>397,804</b>
Legacy fund	125,716	2,688			<b>128,404</b>
	<u>520,067</u>	<u>6,141</u>	<u>0</u>	<u>0</u>	<u><b>526,208</b></u>
<b>10. Capital commitments</b>					
The Club had no capital commitments at the year-end (2022: Nil).					

## ROYSTON BOWLING CLUB

### INCOME & EXPENDITURE ACCOUNT for the year ended 30 September 2023

	2023 £	2022 £
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Subscriptions	8,687	7,755
Donations and sponsorships	2,785	3,855
<b>Activities for generating funds</b>		
Bar receipts	20,937	19,170
Catering receipts	3,174	3,770
County fees and competitions	1,581	1,280
Raffle income	94	242
Interest receivable	2,688	296
Hire & storage income	4,140	2,800
<b>TOTAL INCOMING RESOURCES</b>	<b>44,086</b>	<b>39,168</b>
<b>RESOURCES EXPENDED</b>		
<b>Fund raising trading; costs of goods sold</b>		
Bar purchases	11,602	10,488
Catering purchases	2,382	3,864
<b>Charitable activities</b>		
Regalia & trophy purchases	1,360	680
Maintenance of green	6,525	5,378
Affiliation fees	1,677	1,359
Property costs		
Rates and insurances	1,497	1,611
Utilities	3,427	4,049
Repairs to property	3,178	10,045
Donations	1,210	2,195
Depreciation	3,188	3,015
Profit on sale of assets	0	-50
<b>Governance costs</b>		
Accountancy	600	600
Telephone & postage	532	542
Printing & stationery	286	510
Sundry	481	440
<b>TOTAL CHARITABLE EXPENDITURE</b>	<b>37,945</b>	<b>44,726</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>£6,141</b>	<b>-£5,558</b>

**ROYSTON BOWLING CLUB**

England & Wales - Charity number 1161579

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# Accounts

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**ROYSTON BOWLING CLUB**

**Unaudited Financial Statements**

**for the year ended**

**30 September 2022**

# ROYSTON BOWLING CLUB

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# ROYSTON BOWLING CLUB

## Charity Information for the year ended 30 September 2022

**Charity commission number:** 1161579

**Principal address:** Green Drift  
Royston  
Hertfordshire  
SG8 5BX

**Governing document:** Constitution dated 09 April 2015  
and revised 24 September 2017

### Trustees & Governors:

<b>Name of Trustee</b>	<b>Office Held</b>
Stewart Jeffrey Brown	Trustee
Anthony John Pigg	Trustee
David James Powell	Trustee
Nigel Woor	Trustee

### Elected management committee:

<b>Name</b>	<b>Office Held</b>
Clifford Moore	Chairperson
Stephen Kilford	Secretary
David Powell	Treasurer

**Independent examiners:** Fourways Chartered Accountants  
1A Melbourn Street  
Royston  
Hertfordshire  
SG8 9JN

**Bankers:** Lloyds  
25 Gresham Street  
London  
EC2V 7HN

# ROYSTON BOWLING CLUB

## Trustees' Report for the year ended 30 September 2022

The Trustees submit their annual report and the financial statements for the year ended 30 September 2022

Royston Bowling Club was registered as a Charity on 8 May 2015.

### Structure, Governance and Management

The Constitution dated 9 April 2015 governs the appointment of Trustees and the management of the Charity. The Management Committee of the Club consists of at least 3 elected members taking up the Officer positions of Chairperson, Secretary and Treasurer.

The Trustees may appoint any person who is willing to act as a Trustee. Each Trustee serves for 1 year retiring at the Annual General Meeting, but may be re-elected.

Names of the Charity Trustees are listed in the table below:

Trustee name	Office (if any)	Dates acted if not for whole year
Stewart Jeffrey Brown	N/A	N/A
Anthony John Pigg	N/A	N/A
David James Powell	Treasurer	N/A
Nigel Woor	N/A	N/A

### Objectives and Activities

#### Objectives of the Charity

- Promotion of community participation in healthy recreation for the inhabitants of Royston by the provision of facilities for playing bowls together with the provision of a clubhouse and bowling green.

#### Principal activities in pursuit of objectives

- To raise monies from deposit investments, taking medium risk, to help maintain Royston Bowling Club's clubhouse and green to benefit members.
- To support other local town sports activities, where deemed appropriate and when funds permit.

### Achievements and performance

#### 2022 Achievements

Assisting the main Club in the continued improvement of the clubhouse facilities and the maintenance of the green.

#### Financial Review

During the year, the Charity incurred an exceptional cost of £6,858 relating to tree felling and this resulted in an overall excess of expenditure over income of £5,558 (2021: £12,064 surplus).

#### Reserves policy

The Charity had £159,497 (2021: £165,953) in the bank as unrestricted reserves at the year-end. The Trustees reserve policy is to maintain a positive reserve position. At 30 September 2022 the balance of reserves was £520,067 (2021: £525,625). The reserve policy is reviewed annually at the Charity's Annual General Meeting. The Charity currently has no restricted reserves.

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

## ROYSTON BOWLING CLUB

### Trustees' Report for the year ended 30 September 2022

The law applicable to Charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on... *9<sup>th</sup> MARCH 2023*

and signed on their behalf by:



D.J. POWELL (Trustee)



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

ROYSTON BOWLING CLUB

**On accounts for the year  
ended**

30<sup>th</sup> September 2022

**Charity no  
(if any)**

1161579

**Set out on pages**

5-10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30<sup>th</sup> September 2020.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Signed:**

**Date:** 9<sup>th</sup> March 2023

**Name:**

RUPERT NICHOLAS CHARLES MATTHEWS FCA CTA ATT

**Relevant professional  
qualification(s) or body  
(if any):**

Fellow of Institute of Chartered Accountants in England & Wales

**Address:**

Fourways Chartered Accountants, 1a Melbourn St, Royston, Herts, SG8 7BP

**ROYSTON BOWLING CLUB****STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating an income and expenditure account)

		2022	2021
	Notes	£	£
<b>Income and Endowments from</b>			
Charitable activities	2	27,262	18,506
Investments		296	445
Donations	3	11,610	9,008
Government grants		0	16,097
<b>Total Income and Endowments</b>		<b>39,168</b>	<b>44,056</b>
<b>Expenditure</b>			
Raising funds	4	14,352	10,200
Charitable activities	5	28,282	20,000
Governance costs	5	2,092	1,792
<b>Total Expenditure</b>		<b>44,726</b>	<b>31,992</b>
<b>Net income/(expenditure) for the year</b>		<b>-5,558</b>	<b>12,064</b>
<b>Unrestricted funds brought forward at 1 October 2021</b>		<b>525,625</b>	<b>513,561</b>
<b>Fund balances carried forward at 30 September 2022</b>		<b>£520,067</b>	<b>£525,625</b>


All of the above results are derived from continuing activities and all funds are unrestricted. There were no other recognised gains or losses other than those stated above.

## ROYSTON BOWLING CLUB

## BALANCE SHEET AS AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible fixed assets	7	360,309	360,765
<b>Current Assets</b>			
Stocks		3,281	3,391
Debtors		1,622	1,055
Prepayments		855	1,046
Bank balances		159,497	165,953
		<u>165,255</u>	<u>171,445</u>
<b>Creditors: amounts due within one year</b>	8	-5,497	-6,585
<b>Net current assets</b>		<u>159,758</u>	<u>164,860</u>
<b>Net assets</b>		<u>£520,067</u> =====	<u>£525,625</u> =====
<b>Funds</b>			
	9		
<b>Unrestricted funds</b>			
General fund		394,351	400,205
Legacy fund		125,716	125,420
		<u>£520,067</u> =====	<u>£525,625</u> =====

Approved by the Trustees on 7<sup>th</sup> MARCH 2023 and signed on their behalf by:

  
Dr. POWELL  
Trustee

## ROYSTON BOWLING CLUB

### Notes to the Financial Statements for the year ended 30 September 2022

#### 1. Accounting policies

- a) The financial statements have been prepared on a going concern basis under the historical cost convention in accordance with Statement of Recommended Practice (SORP 2005) and with the Charities Act.
- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Intangible income is recognised as an incoming resource when the provider of the service has incurred a financial cost. Volunteer time is not included in the financial statements.
- c) Legacies are accounted for as incoming resources when the charity becomes entitled to the income and when the amount can be quantified with reasonable accuracy. The charity is deemed to be legally entitled to legacy income from the date of notification of an impending distribution or, if later, receipt of the legacy.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on the budgeted income of those activities.

Governance costs include the management of the Club's assets, organisational management and compliance with constitutional and statutory requirements.

- e) Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are:

Freehold property	Nil
Improvements to property	Nil
Plant and machinery	5 years (reducing balance basis)

No depreciation is charged in respect of Freehold property and Improvements to property as it is deemed by the Trustees to be immaterial to the accounts and that the value of the property is considered to be significantly greater than cost.

- f) Stock is valued at the lower of cost or net realisable value.

	2022	2021
	£	£
<b>2. Charitable activities</b>		
Bar	19,170	12,469
Catering	3,770	4,159
County fees and competitions	1,280	1,488
Raffle income	242	90
Hire & storage income	2,800	300
	-----	-----
	<b>27,262</b>	<b>18,506</b>
	=====	=====

## ROYSTON BOWLING CLUB

Notes to the Financial Statements for the year ended 30 September 2022 (cont.)

	2022	2021	
	£	£	
<b>3. Donations</b>			
Donations	3,855	2,813	
Subscriptions	7,755	6,195	
	11,610	9,008	
	11,610	9,008	
<b>4. Raising funds</b>			
Bar	10,488	6,879	
Catering	3,864	3,321	
	14,352	10,200	
	14,352	10,200	
<b>5. Charitable expenditure</b>			
	Charitable	Governance	
	activities	costs	
	£	£	£
Regalia and trophy purchases	680		680
Maintenance of green	5,378		5,378
Affiliation fees	1,359		1,359
Property costs			
Rates and insurances	1,611		1,611
Utilities	4,049		4,049
Maintenance of property	10,045		10,045
Donations	2,195		2,195
Depreciation	3,015		3,015
Profit on sale of assets	-50		-50
Accountancy		600	600
Telephone & postage		542	542
Printing & stationery		510	510
Sundry		440	440
	28,282	2,092	30,374
	28,282	2,092	30,374
<b>6. Net outgoing resources for the year after charging:</b>			
		£	£
Depreciation		3,015	3,541
Reporting accountants' remuneration and independent examination		600	600
		3,615	4,141
		3,615	4,141

## ROYSTON BOWLING CLUB

Notes to the Financial Statements for the year ended 30 September 2022 (cont.)

### Tangible fixed assets

	Freehold property £	Improvements to property £	Plant and Machinery £	Total £	
<b>Cost</b>					
At 1 October 2021	200	347,167	37,634	385,001	
Additions			2,559	2,559	
Disposals			-1,072	-1,072	
At 30 September 2022	200	347,167	39,121	386,488	
<b>Depreciation</b>					
At 1 October 2021	0	0	24,236	24,236	
Charge for the year			3,015	3,015	
Written off on disposals			-1,072	-1,072	
At 30 September 2022	0	0	26,179	26,179	
<b>Net Book Value</b>					
At 30 September 2022	200	347,167	12,942	360,309	
At 30 September 2021	200	347,167	13,398	360,765	
<b>2022</b>					
£					
<b>8. Creditors: amounts due within 1 year</b>					
Creditors		3,373		3,706	
Accruals		2,124		2,878	
		5,497		6,584	
		5,497		6,584	
<b>9. Movement in funds</b>					
	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
General fund	400,205		-5,854		<b>394,351</b>
Legacy fund	125,420	296			<b>125,716</b>
	525,625	296	-5,854	0	<b>520,067</b>
	525,625	296	-5,854	0	<b>520,067</b>

### 10. Capital commitments

The Club had no capital commitments at the year-end (2021: Nil).

## ROYSTON BOWLING CLUB

### INCOME & EXPENDITURE ACCOUNT for the year ended 30 September 2022

	2022	2021
	£	£
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Subscriptions	7,755	6,195
Donations and sponsorships	3,855	2,813
Government grants	0	16,097
<b>Activities for generating funds</b>		
Bar receipts	19,170	12,469
Catering receipts	3,770	4,159
County fees and competitions	1,280	1,488
Raffle income	242	90
Interest receivable	296	445
Hire & storage income	2,800	300
<b>TOTAL INCOMING RESOURCES</b>	<b>39,168</b>	<b>44,056</b>
<b>RESOURCES EXPENDED</b>		
<b>Fund raising trading; costs of goods sold</b>		
Bar purchases	10,488	6,879
Catering purchases	3,864	3,321
<b>Charitable activities</b>		
Regalia & trophy purchases	680	869
Maintenance of green	5,378	5,515
Affiliation fees	1,359	1,342
Property costs		
Rates and insurances	1,611	1,052
Utilities	4,049	3,198
Repairs to property	10,045	2,673
Donations	2,195	1,810
Depreciation	3,015	3,541
Profit on sale of assets	-50	0
<b>Governance costs</b>		
Accountancy	600	600
Telephone & postage	542	361
Printing & stationery	510	322
Sundry	440	509
<b>TOTAL CHARITABLE EXPENDITURE</b>	<b>44,726</b>	<b>31,992</b>
<b>EXCESS OF EXPENDITURE OVER INCOME</b>	<b>-£5,558</b>	<b>£12,064</b>

**ROYSTON BOWLING CLUB**

England & Wales - Charity number 1161579

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# Accounts

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**ROYSTON BOWLING CLUB**

**Unaudited Financial Statements**

**for the year ended**

**30 September 2021**

# ROYSTON BOWLING CLUB

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# ROYSTON BOWLING CLUB

## Charity Information for the year ended 30 September 2021

**Charity commission number:** 1161579

**Principal address:** Green Drift  
Royston  
Hertfordshire  
SG8 5BX

**Governing document:** Constitution dated 09 April 2015  
and revised 24 September 2017

### Trustees & Governors:

<b>Name of Trustee</b>	<b>Office Held</b>
Stewart Jeffrey Brown	Trustee
Anthony John Pigg	Trustee
David James Powell	Trustee
Nigel Woor	Trustee

### Elected management committee:

<b>Name</b>	<b>Office Held</b>
Eunice Dockree	Chairperson
Stanley Whitehouse	Secretary
David Powell	Treasurer

**Independent examiners:** Fourways Chartered Accountants  
1A Melbourn Street  
Royston  
Hertfordshire  
SG8 9JN

**Bankers:** Lloyds  
25 Gresham Street  
London  
EC2V 7HN

# ROYSTON BOWLING CLUB

## Trustees' Report for the year ended 30 September 2021

The Trustees submit their annual report and the financial statements for the year ended 30 September 2020

Royston Bowling Club was registered as a Charity on 8 May 2015.

### Structure, Governance and Management

The Constitution dated 9 April 2015 governs the appointment of Trustees and the management of the Charity. The Management Committee of the Club consists of at least 3 elected members taking up the Officer positions of Chairperson, Secretary and Treasurer.

The Trustees may appoint any person who is willing to act as a Trustee. Each Trustee serves for 1 year retiring at the Annual General Meeting, but may be re-elected.

Names of the Charity Trustees are listed in the table below:

Trustee name	Office (if any)	Dates acted if not for whole year
Stewart Jeffrey Brown	N/A	N/A
Anthony John Pigg	N/A	N/A
David James Powell	Treasurer	N/A
Nigel Woor	N/A	N/A

### Objectives and Activities

#### Objectives of the Charity

- Promotion of community participation in healthy recreation for the inhabitants of Royston by the provision of facilities for playing bowls together with the provision of a clubhouse and bowling green.

#### Principal activities in pursuit of objectives

- To raise monies from deposit investments, taking medium risk, to help maintain Royston Bowling Club's clubhouse and green to benefit members.
- To support other local town sports activities, where deemed appropriate and when funds permit.

### Achievements and performance

#### 2021 Achievements

Assisting the main Club in the continued improvement of the clubhouse facilities and the maintenance of the green.

#### Financial Review

Following last year's closure of the clubhouse due to the Covid-19 pandemic restrictions, it was permitted to reopen in March 2021. During the period of closure, the Charity received Government grants of £16,097 resulting in a surplus for the year as stated below.

The Charity had an overall excess of income over expenditure for the year of £12,064 (2020: £2,033).

### Reserves policy

The Charity had £165,953 (2020: £149,279) in the bank as unrestricted reserves at the year-end. The Trustees reserve policy is to maintain a positive reserve position. At 30 September 2021 the balance of reserves was £525,625 (2020: £513,561). The reserve policy is reviewed annually at the Charity's Annual General Meeting. The Charity currently has no restricted reserves.

### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

# ROYSTON BOWLING CLUB

## Trustees' Report for the year ended 30 September 2021

The law applicable to Charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

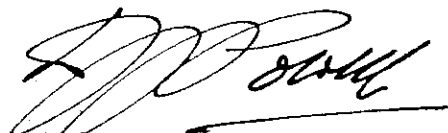
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on...<sup>2<sup>ND</sup></sup>.....17 MARCH 2022

and signed on their behalf by:



D.J. POWELL (Trustee)



Section A

Independent Examiner's Report

Report to the trustees/  
members of

ROYSTON BOWLING CLUB

On accounts for the year  
ended

30<sup>th</sup> September 2021

Charity no  
(if any)

1161579

Set out on pages

5-10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30<sup>th</sup> September 2021.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

Date:

2<sup>nd</sup> March 2022

Name:

RUPERT NICHOLAS CHARLES MATTHEWS FCA CTA ATT

Relevant professional  
qualification(s) or body  
(if any):

Fellow of Institute of Chartered Accountants in England & Wales

Address:

Fourways Chartered Accountants, 1a Melbourn St, Royston, Herts, SG8 7BP

## ROYSTON BOWLING CLUB

### STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

		2021	2020
	Notes	£	£
<b>Income and Endowments from</b>			
Charitable activities	2	18,506	5,201
Investments		445	1,046
Donations	3	9,008	6,559
Government grants		16,097	10,000
<b>Total Income and Endowments</b>		<b>44,056</b>	<b>22,806</b>
<b>Expenditure</b>			
Raising funds	4	10,200	3,208
Charitable activities	5	20,000	15,804
Governance costs	5	1,792	1,761
<b>Total Expenditure</b>		<b>31,992</b>	<b>20,773</b>
<b>Net income/(expenditure) for the year</b>		<b>12,064</b>	<b>2,033</b>
<b>Unrestricted funds brought forward at 1 October 2020</b>		<b>513,561</b>	<b>511,528</b>
<b>Fund balances carried forward at 30 September 2021</b>		<b>£525,625</b>	<b>£513,561</b>

All of the above results are derived from continuing activities and all funds are unrestricted. There were no other recognised gains or losses other than those stated above.

## ROYSTON BOWLING CLUB

## BALANCE SHEET AS AT 30 SEPTEMBER 2021

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible fixed assets	7	360,765	362,640
<b>Current Assets</b>			
Stocks		3,391	2,711
Debtors		1,055	1,000
Prepayments		1,046	1,528
Bank balances		165,953	149,279
		<u>171,445</u>	<u>154,518</u>
<b>Creditors: amounts due within one year</b>	8	<b>-6,585</b>	<b>-3,597</b>
		<u>164,860</u>	<u>150,921</u>
<b>Net current assets</b>		<b>164,860</b>	<b>150,921</b>
<b>Net assets</b>		<b>£525,625</b>	<b>£513,561</b>
		<u>=====</u>	<u>=====</u>
<b>Funds</b>			
	9		
Unrestricted funds			
General fund		400,205	388,586
Legacy fund		125,420	124,975
		<u>£525,625</u>	<u>£513,561</u>
		<u>=====</u>	<u>=====</u>

Approved by the Trustees on <sup>2<sup>nd</sup></sup> 17. MARCH 2022 and signed on their behalf by:



D.J. POWELL  
Trustee

# ROYSTON BOWLING CLUB

## Notes to the Financial Statements for the year ended 30 September 2021

### 1. Accounting policies

- a) The financial statements have been prepared on a going concern basis under the historical cost convention in accordance with Statement of Recommended Practice (SORP 2005) and with the Charities Act.
- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Intangible income is recognised as an incoming resource when the provider of the service has incurred a financial cost. Volunteer time is not included in the financial statements.
- c) Legacies are accounted for as incoming resources when the charity becomes entitled to the income and when the amount can be quantified with reasonable accuracy. The charity is deemed to be legally entitled to legacy income from the date of notification of an impending distribution or, if later, receipt of the legacy.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on the budgeted income of those activities.

Governance costs include the management of the Club's assets, organisational management and compliance with constitutional and statutory requirements.

- e) Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are:

Freehold property	Nil
Improvements to property	Nil
Plant and machinery	5 years (reducing balance basis)

No depreciation is charged in respect of Freehold property and Improvements to property as it is deemed by the Trustees to be immaterial to the accounts and that the value of the property is considered to be significantly greater than cost.

- f) Stock is valued at the lower of cost or net realisable value.

	2021	2020
	£	£
<b>2. Charitable activities</b>		
Bar	12,469	3,889
Catering	4,159	1,312
County fees and competitions	1,488	0
Raffle income	90	0
Storage income	300	0
	<u>18,506</u>	<u>5,201</u>
	=====	=====

# ROYSTON BOWLING CLUB

## Notes to the Financial Statements for the year ended 30 September 2021 (cont.)

	2021	2020
	£	£
<b>3. Donations</b>		
Donations	2,813	1,549
Subscriptions	6,195	5,010
	9,008	6,559
	9,008	6,559

<b>4. Raising funds</b>		
Bar	6,879	2,612
Catering	3,321	596
	10,200	3,208
	10,200	3,208

### 5. Charitable expenditure

	Charitable activities	Governance costs	£	£
	£	£	£	£
Regalia and trophy purchases	869		869	392
Maintenance of green	5,515		5,515	4,423
Affiliation fees	1,342		1,342	330
Property costs				
Rates and insurances	1,052		1,052	1,642
Utilities	3,198		3,198	2,521
Maintenance of property	2,673		2,673	2,141
Donations	1,810		1,810	216
Depreciation	3,541		3,541	4,139
Accountancy		600	600	600
Telephone & postage		361	361	150
Printing & stationery		322	322	450
Sundry		509	509	561
	20,000	1,792	21,792	28,452
	20,000	1,792	21,792	28,452

### 6. Net outgoing resources for the year after charging:

	£	£
Depreciation	3,540	4,038
Reporting accountants' remuneration and independent examination	600	600
	4,140	4,638

# ROYSTON BOWLING CLUB

## Notes to the Financial Statements for the year ended 30 September 2021 (cont.)

### Tangible fixed assets

	Freehold property £	Improvements to property £	Plant and Machinery £	Total £	
<b>Cost</b>					
At 1 October 2020	200	347,167	41,395	388,762	
Additions			1,667	1,667	
Disposals			-5,428	-5,428	
At 30 September 2021	<u>200</u>	<u>347,167</u>	<u>37,634</u>	<u>385,001</u>	
<b>Depreciation</b>					
At 1 October 2020	0	0	26,123	26,123	
Charge for the year			3,541	3,541	
Written off on disposals			-5,428	-5,428	
At 30 September 2021	<u>0</u>	<u>0</u>	<u>24,236</u>	<u>24,236</u>	
<b>Net Book Value</b>					
At 30 September 2021	<u>200</u>	<u>347,167</u>	<u>13,398</u>	<u>360,765</u>	
At 30 September 2020	<u>200</u>	<u>347,167</u>	<u>15,272</u>	<u>362,639</u>	
<b>8. Creditors: amounts due within 1 year</b>		<b>2021</b>		<b>2019</b>	
		£		£	
Creditors		<b>3,706</b>		4,822	
Accruals		<b>2,878</b>		1,910	
		<u><b>6,584</b></u>		<u>6,732</u>	
<b>9. Movement in funds</b>					
	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
General fund	388,586	11,619			<b>400,205</b>
Legacy fund	124,975	445			<b>125,420</b>
	<u>513,561</u>	<u>12,064</u>	<u>0</u>	<u>0</u>	<u><b>525,625</b></u>
<b>10. Capital commitments</b>					
The Club had no capital commitments at the year-end (2020: Nil).					

# ROYSTON BOWLING CLUB

## INCOME & EXPENDITURE ACCOUNT for the year ended 30 September 2021

	2021	2020
	£	£
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Subscriptions	6,195	5,010
Donations and sponsorships	2,813	1,549
Government grants	16,097	10,000
<b>Activities for generating funds</b>		
Bar receipts	12,469	3,889
Catering receipts	4,159	1,312
County fees and competitions	1,488	0
Raffle income	90	0
Interest receivable	445	1,046
Storage income	300	0
<b>TOTAL INCOMING RESOURCES</b>	<b>44,056</b>	<b>22,806</b>
<b>RESOURCES EXPENDED</b>		
<b>Fund raising trading; costs of goods sold</b>		
Bar purchases	6,879	2,612
Catering purchases	3,321	596
<b>Charitable activities</b>		
Regalia & trophy purchases	869	392
Maintenance of green	5,515	4,423
Affiliation fees	1,342	330
Property costs		
Rates and insurances	1,052	1,642
Utilities	3,198	2,521
Repairs to property	2,673	2,141
Donations	1,810	216
Depreciation	3,541	4,139
<b>Governance costs</b>		
Accountancy	600	600
Post & telephone	361	150
Printing & stationery	322	451
Sundry	509	560
<b>TOTAL CHARITABLE EXPENDITURE</b>	<b>31,992</b>	<b>20,773</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>£12,064</b>	<b>£2,033</b>