

# **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:

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

### Elected management committee:

Name	Office Held
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...*2<sup>ND</sup> 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)

		<b>2021</b>	<b>2020</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Income and Endowments from</b>			
Charitable activities	2	<b>18,506</b>	5,201
Investments		<b>445</b>	1,046
Donations	3	<b>9,008</b>	6,559
Government grants		<b>16,097</b>	10,000
<b>Total Income and Endowments</b>		<b>44,056</b>	22,806
<b>Expenditure</b>			
Raising funds	4	<b>10,200</b>	3,208
Charitable activities	5	<b>20,000</b>	15,804
Governance costs	5	<b>1,792</b>	1,761
<b>Total Expenditure</b>		<b>31,992</b>	20,773
<b>Net income/(expenditure) for the year</b>		<b>12,064</b>	2,033
<b>Unrestricted funds brought forward at 1 October 2020</b>		<b>513,561</b>	511,528
<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	-6,585	-3,597
<b>Net current assets</b>		<u>164,860</u>	<u>150,921</u>
<b>Net assets</b>		<u><u>£525,625</u></u>	<u><u>£513,561</u></u>
<b>Funds</b>	9		
Unrestricted funds			
General fund		400,205	388,586
Legacy fund		125,420	124,975
		<u><u>£525,625</u></u>	<u><u>£513,561</u></u>

Approved by the Trustees on ~~2<sup>nd</sup>~~ 17<sup>th</sup> 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.

### 2. Charitable activities

	2021 £	2020 £
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
	<hr/>	<hr/>
	18,506	5,201
	<hr/>	<hr/>

# 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
	<u>9,008</u>	<u>6,559</u>
	=====	=====

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

## 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
	<u>20,000</u>	<u>1,792</u>	<u>21,792</u>	<u>28,452</u>
	=====	=====	=====	=====

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

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

# 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	200	347,167	37,634	385,001
<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	0	0	24,236	24,236
<b>Net Book Value</b>				
At 30 September 2021	200	347,167	13,398	360,765
At 30 September 2020	200	347,167	15,272	362,639

	<b>2021</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>8. Creditors: amounts due within 1 year</b>		
Creditors	3,706	4,822
Accruals	2,878	1,910
	<b>6,584</b>	<b>6,732</b>

<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			400,205
Legacy fund	124,975	445			125,420
	513,561	12,064	0	0	525,625

### 10. Capital commitments

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>