

ROYSTON BOWLING CLUB								
Unaudited Financial Statements								
for the year ended								
30th September 2024								

<b>ROYSTON BOWLING CLUB</b>								
<b>Contents of the Financial Statements</b>								
<b>for the year ended 30th September 2024</b>								
						Page		
		Charity Information				1		
		Trustees' Annual Report				2		
		Independent Examiners Report				4		
		Statement of Financial Activities				5		
		Statement of Assets and Liabilities				6		
		Notes				7		
		Income & Expenditure Account				10		

	<b>ROYSTON BOWLING CLUB</b>								
	<b>Charity Information for the year ended 30th September 2024</b>								
	<b>Charity commission number:</b>				1161579				
	<b>Principal address:</b>				Green Drift				
					Royston				
					Hertfordshire				
					SG8 5BX				
	<b>Governing document:</b>				Constitution dated 09 April 2015				
					and revised 24 September 2017				
	<b>Trustees &amp; Governors:</b>								
	<b>Name of Trustee</b>				<b>Office Held</b>				
	Stewart Jeffrey Brown				Trustee				
	Anthony John Pigg				Trustee				
	Nigel Woor				Trustee				
	<b>Elected management committee:</b>								
	<b>Name</b>				<b>Office Held</b>				
	Roger Evans				Chairperson				
	Stephen Kilford				Secretary				
	Karen Stafford				Treasurer				
	<b>Independent examiners:</b>				Fourways Chartered Accountants				
					1A Melbourn Street				
					Royston				
					Hertfordshire				
					SG8 9JN				
	<b>Bankers:</b>				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



[illegible]

<b>Trustees' Report for the year ended 30th September 2024</b>								

[illegible]

- [illegible]

[illegible][illegible][illegible]

Stattend									

[illegible]



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 2024

Charity no  
(if any)

1161579

Set out on pages

5-10

(remember to include the page numbers of additional sheets)

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 2024.

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: 17<sup>th</sup> 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>	<b>1,380</b>
			<b>4</b>
<b>EXCESS/(DEFICIT) OF INCOME OVER EXPENDITURE</b>	<b>-7,412</b>	<b>6,141</b>	



					Charities commission number: 1161579			
<b>ROYSTON BOWLING CLUB</b>								
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>								
<b>(incorporating an income and expenditure account)</b>								
						<b>2024</b>		<b>2023</b>
				<b>Notes</b>		<b>£</b>		<b>£</b>
<b>Income and Endowments from</b>								
Charitable activities				2		<b>20,978</b>		29,926
Investments						<b>1,442</b>		2,688
Donations				3		<b>9,493</b>		11,472
<b>Total Income and Endowments</b>						<b>31,913</b>		44,086
<b>Expenditure</b>								
Raising funds				4		<b>9,746</b>		13,984
Charitable activities				5		<b>25,397</b>		22,062
Governance costs				5		<b>4,182</b>		1,899
<b>Total expenditure</b>						<b>39,325</b>		37,945
Net income/(expenditure) for the year						<b>-7,412</b>		6,141
Unrestricted funds brought forward at 1 October 2023						<b>526,208</b>		520,067
Fund balances carried forward at 30th September 2024						<b>518,796</b>		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.								

ROYSTON BOWLING CLUB									
BALANCE SHEET AS AT 30TH SEPTEMBER 2024									
						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	
						148,693		170,896	
<b>Creditors: amounts due within one year</b>			8			-4,692		-3,875	
<b>Net current assets</b>						144,001			167,021
<b>Net assets</b>						£ 518,796		£ 526,208	
<b>Funds</b>			9						
Unrestricted funds						391,834			397,804
General fund									
Legacy fund						126,962			128,404
						518,796			526,208
<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.

**2024**

**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>	<b>29926</b>

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Notes to the Financial Statements for the year ended 30th September 2024 (contd.)	
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# 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
			£	£	£		£
Cost							
At 1 October 2023			200	347167	36,630		383,997
Additions					20,622		20,622
Disposals					410		410
At 30th September 2024			200	347,167	57,662		405,029
Depreciation							
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			200	347,167	27,428		374,795
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		391,834
Legacy fund	128,404		-1442		126,962
	526,208	0	-7,412	0	518,796

### 10. Capital commitments

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