GATESHEAD INDOOR BOWLING CLUB

England & Wales · Charity number 1164266

Details

Status	Registered
Legal form	CIO
Registered	2015-11-05
Register	View on the Charity Commission register

Contact

Address	5 Gladstone Terrace Gateshead NE8 4DY
Phone	0191 478 1721
Email	hello@gibc.co.uk
Website	www.gibc.co.uk

Activities

Objects: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY REACREATION BY PROVIDING FACILITIES FOR PLAYING INDOOR FLAT GREEN BOWLS

Activities: INDOOR BOWLING CLUB PROVIDING BOWLING FACILITIES FOR ALL AGES AND ABILITIES, INCLUDING FREE COACHING. SUPPORT PROVIDED FOR YOUTH, SCHOOLS AND A RANGE OF DISABLED GROUPS. GUEST BOWLERS ARE WELCOME AND MEMBERS ARE ELIGIBLE TO PLAY IN LEAGUES.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport
- **Who:** The General Public/mankind

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Geography

- Gateshead
- Newcastle Upon Tyne City
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£102,812	£88,620	-	-
2024-09-30	£95,410	£95,004	-	-
2023-09-30	£103,271	£97,859	-	-
2022-09-30	£106,117	£94,347	-	-
2021-09-30	£53,645	£85,455	-	-

Trustees

Name	Role	Appointed
Barry McLean		2025-11-15
GEORGE HACKETT		2015-04-01
Gordon McAllister		2019-01-17
Janet Brenda Diball		2016-11-25
Kelly Armstrong		2024-11-15
Lee Lowdon		2024-11-15
Malcolm Peter Johnston		2026-02-07
Maureen Newton		2021-12-13

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GATESHEAD INDOOR BOWLING CLUB

England & Wales - Charity number 1164266

Accounts

Charity registration number 1164266 (England and Wales)

GATESHEAD INDOOR BOWLING CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

GATESHEAD INDOOR BOWLING CLUB

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GATESHEAD INDOOR BOWLING CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the financial statements, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of the club are to encourage the game of bowls to people of all ages in and around the Gateshead area. On a weekly basis the club hosts sessions for league games, various groups, and local people playing casual bowls. The club also hires out the upstairs studio.
The club has at present 366 members. On a weekly basis the club hosts sessions for groups, as well as local people playing casual bowls. The club also hires out the upstairs studio.

This year the club membership numbers have slightly increased to 366, made up of 274 men and 92 women. The age demographic of the members means that each year we lose some players, however, this year the club has managed to increase numbers through recruiting 26 new members. This result arises in part due to raising awareness of and maintaining the best possible facilities and bowling experience, and in part due to the very successful Pairs Competition which is now in its 3rd year. This competition attracts 64 players each month during the Winter season from all over the North East region and beyond (Scotland, Cumbria, Hull) and some of those players who have been taking part regularly have now become permanent members of the Club.

Public benefit

The Trustees are mindful of the legal requirement that all charities must have charitable purposes which are for the public benefit. The charity provides a range of activities to promote sport and other social activities within the local community and also looks to encourage people of all ages to take up the sport of bowling. The centre also provides facilities for other activities through renting out space for use by other groups.

In addition, with the help of our Coaching team, several projects are planned for the next year in order to extend the reach of the Club to underrepresented groups such as women, girls and carers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This has been the tenth year for the charity since becoming a Charitable Incorporated Organisation. The charity accomplishes its aims by providing casual and competitive bowling to the community of Gateshead and the surrounding area. As it is the Club's 10th anniversary, the Trustees have made the decision to maintain both green fees and membership fees at the current levels this year.

<u>Challenges and areas for improvement</u>

The Club only runs as smoothly as it does and realises healthy income because of it's loyal and supportive core group of volunteers. Whilst we have lost some volunteers due to retirement or other commitments and gained new volunteers, we are always in need of more – especially to cover issues such as ill health, appointments and holidays. As we strive to improve the Club, increase footfall and raise the profile of the Club, we are now struggling to cope with only the existing group of volunteers. We need more Members to step up and give some of their time to the Club that serves them so well. This issue is raised regularly throughout the year at committee meetings and at the AGM. This year, we have introduced a rota system for some of the reception shifts to limit the time commitment to only 4 hours on a two or three weekly basis, in the hope that more members will come forward to support us. If volunteer numbers are not increased, the Club would have to review opening hours, and perhaps consider some closures, which is something that the Trustees hope to avoid. This area will be under regular review in the coming year.

Financial review

2024/25 has been a good year. At the year end strong reserves remain with an overall surplus arising which is very encouraging given the continued rise in the cost of living for both the members and the Club.

Income for the year was £102,812 (2024: £95,410) coming mainly from the café and bowling fees. Outgoings were £88,620 (2024: £95,004) leaving a net surplus of £14,192 (2024: £406).

During the year, there was a capital spend of £8,348 to replace the LED lights with new more efficient ones, which are already showing a saving in the Electricity bills and with a 5-year guarantee will generate more savings from the costs that had been spent frequently repairing the old lights.

The 5-year EiCR (electrical installation condition report) was also due this year at a cost of £2,600.

Since appointment on 1st January 2025, the new Club Secretary has undertaken a comprehensive financial review of all spending, which has resulted in substantial savings, particularly with regard to utilities. In addition, Club funds have been invested in higher interest rate bank accounts which has increased interest income and will enable the Club to fully recoup the costs of the capital investment in new and more efficient lights in the next 12-18 months (typical capital recovery would normally be 2-3 years).

As part of the Club's 10 year anniversary, funds have been allocated to providing members with half price membership of £10 instead of £20 and a members cash draw of 50 x £50 will take place on 5th December 2025.

Reserves policy

At 30 September 2025 the charity had total reserves of £288,213 (2024: £274,021) of which £76,630 (2024: £203,037) are classed as free reserves. This year, the Charity has introduced a formal reserves policy. The Club operates three bank accounts: a current account, a 90-day notice account, and a one-year fixed rate account. The two interest earning accounts hold funds which have been in-part designated for both necessary and anticipated future costs of the Charity. These funds are as follows:

- £50k designated roof repair fund
- £50k designated green maintenance fund
- £50k designated property maintenance fund

The remaining free reserves noted above (which is largely the amounts held in the Charity's current account) have been deemed sufficient to provide one full year's operating costs as well as to fund any general upkeep of the Bowling Club, as recommended by the Charity Commission.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity has adopted a risk management strategy. The risk management strategy forms part of charity's overall internal control structure and corporate governance arrangements. The strategy provides definitions of relevant terminology and details responsibility and accountability within the charity. The strategy also describes the management process, including the identification and measurement of risks and the main reporting arrangements.

Risk appetite is the term used to determine the amount of risk that is appropriate for the charity. Risks are considered on an individual basis using a risk model to determine the impact and likelihood of a potential risk and the appropriate response to the outcome of measuring each risk.

Plans for future periods

The Trustees going forward have taken into consideration the present global financial situation and the effects it could have on the personal circumstances of the membership by adopting the following actions:

1. Hold the current annual membership fees until 1st September 2026.
2. Hold match playing fees until 1st September 2026.
3. Carry out a full redecoration programme of the building in 2026 as outlined in the lease terms and conditions (re-decoration every 5 years)
4. No other capital expenditure is planned or anticipated.
5. Maintaining current fixed reserve funds

GATESHEAD INDOOR BOWLING CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Structure, governance and management

The charity is controlled by its governing documented, a deed of trust and constitutes a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr G Hackett	
Ms J Atkinson	(Retired 15 November 2024)
Mr K Atkinson	(Retired 15 November 2024)
Ms M Newton	
Ms J Diball	
Mr G McAllister	
Mrs D L Stephenson	
Mr J B Stephenson	
Mrs K Armstrong	(Appointed 15 November 2024)
Mr L Lowdon	(Appointed 15 November 2024)

From time to time it is necessary for the charity to recruit new Trustees to replace those that have either resigned during their term of office, or by way of anticipating planned retirements after the completion of a single term.

When a vacancy occurs, the Board will determine the mix of skills and experience needed so as to ensure a fully functioning team of Trustees and will seek to identify individuals who appear to have the qualities and interest in what the charity does.

The charity is governed by a Board of Trustees. The Board meets when required to deal with any specific issues, including issues concerning finance, financial regulations, premises and asset management.

The trustees' report was approved by the Board of Trustees.

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Mr G Hackett
Trustee

Date: 11.1.26

GATESHEAD INDOOR BOWLING CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATESHEAD INDOOR BOWLING CLUB

I report to the trustees on my examination of the financial statements of Gateshead Indoor Bowling Club (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

NCh

Nicholas Cunningham FCCA
Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: 19-1-2026

GATESHEAD INDOOR BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Current financial year

	Notes	Unrestricted funds 2025 £	Capital fund 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	2	60	-	60	-
Charitable activities	3	66,655	-	66,655	65,761
Other trading activities	4	31,489	-	31,489	28,383
Investments		4,208	-	4,208	1,266
Other income		400	-	400	-
Total income		102,812	-	102,812	95,410
Expenditure on:					
Raising funds	5	16,298	-	16,298	15,341
Charitable activities	6	54,573	17,749	72,322	79,663
Total resources expended		70,871	17,749	88,620	95,004
Net incoming resources before transfers		31,941	(17,749)	14,192	406
Gross transfers between funds		(158,348)	158,348	-	-
Net (expenditure)/income for the year/ Net movement in funds		(126,407)	140,599	14,192	406
Fund balances at 1 October 2024		203,037	70,984	274,021	273,615
Fund balances at 30 September 2025		76,630	211,583	288,213	274,021

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GATESHEAD INDOOR BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Prior financial year

	Notes	Unrestricted funds 2024 £	Capital fund 2024 £	Total 2024 £
Income and endowments from:				
Charitable activities	3	65,761	-	65,761
Other trading activities	4	28,383	-	28,383
Investments		1,266	-	1,266
Total income		95,410	-	95,410
Expenditure on:				
Raising funds	5	15,341	-	15,341
Charitable activities	6	59,062	20,601	79,663
Total resources expended		74,403	20,601	95,004
Net incoming resources before transfers		21,007	(20,601)	406
Gross transfers between funds		(7,904)	7,904	-
Net (expenditure)/income for the year/ Net movement in funds		13,103	(12,697)	406
Fund balances at 1 October 2023		189,934	83,681	273,615
Fund balances at 30 September 2024		203,037	70,984	274,021

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GATESHEAD INDOOR BOWLING CLUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		61,583		70,984
Current assets					
Debtors	12	2,063		5,814	
Cash at bank and in hand		234,874		207,638	
		236,937		213,452	
Creditors: amounts falling due within one year	13	(10,307)		(10,415)	
Net current assets			226,630		203,037
Total assets less current liabilities			288,213		274,021
The funds of the charity					
Designated funds	14		211,583		70,984
Unrestricted funds	15		76,630		203,037
			288,213		274,021

The financial statements were approved by the trustees on 11.1.26

.....

Mr G Hackett
Trustee

1 Accounting policies

Charity information

Gateshead Indoor Bowling Club is a Charitable Incorporated Organisation (charity number: 1164266). The registered office is based at Indoor Bowling Centre, Gladstone Terrace, Gateshead, Tyne and Wear, NE8 4DY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

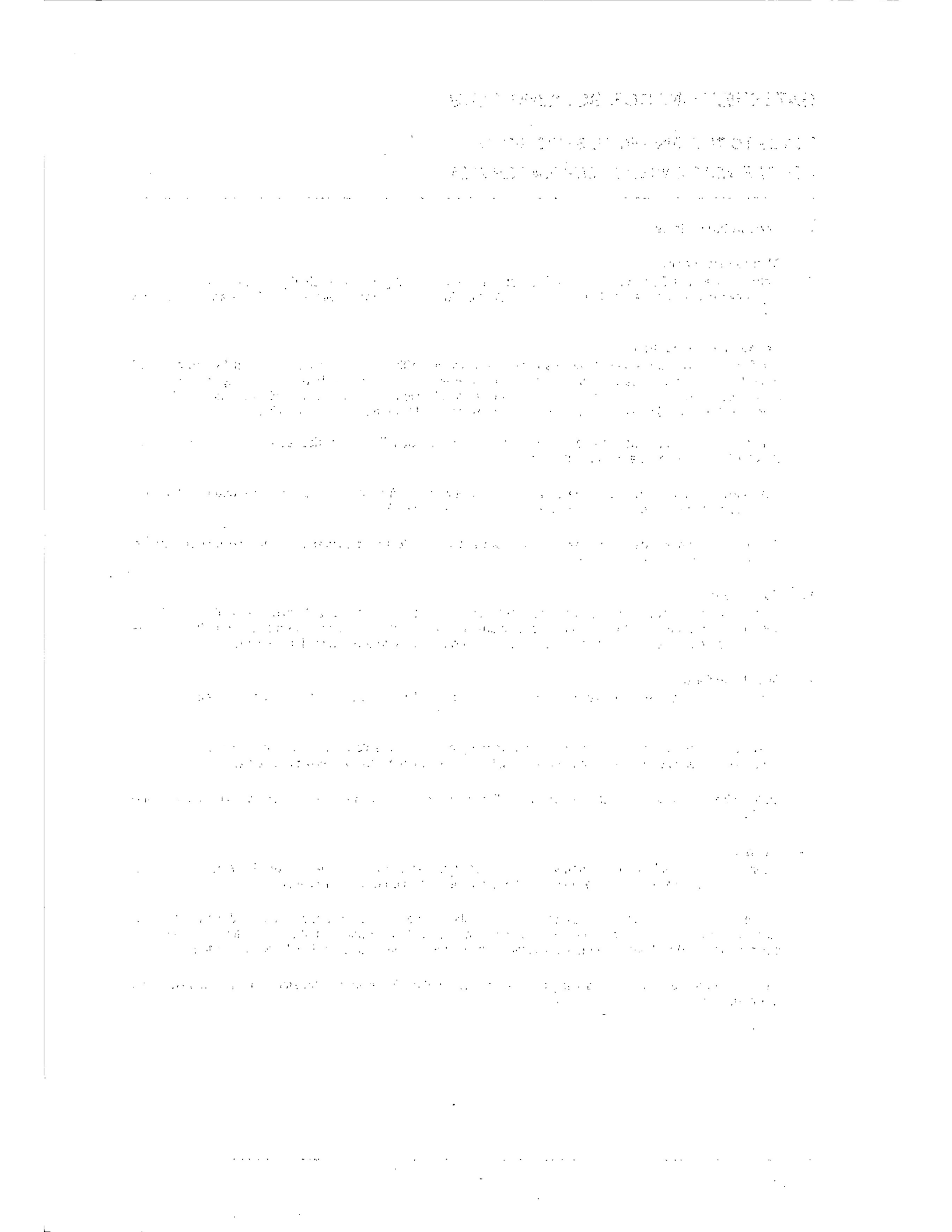
Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from other trading activities are recognised in full in the Statement of Financial Activities when receivable.



1 Accounting policies **(Continued)**

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Expenditure on raising funds comprise the costs associated with obtaining income from other trading activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	25% straight line
Bowling equipment	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	60	-

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Membership and bowling income	66,655	65,761

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Locker fees and other income	3,814	3,972
Room hire	3,167	2,231
Cafe income	24,508	22,180
Other trading activities	31,489	28,383

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Cafe expenses	13,641	13,013
Bowling membership fees	2,657	2,328
	16,298	15,341

6 Charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Rates and water	6,327	7,406
Insurance	4,495	4,332
Light and heat	23,384	27,356
Telephone	1,291	1,308
Postage and stationery	381	857
Sundries	14,481	14,751
Repairs and renewals	2,713	1,632
Depn of bowling equipment	8,153	8,153
Depn of fixtures and fittings	9,596	12,448
	70,821	78,243
Share of governance costs (see note 7)	1,501	1,420
	72,322	79,663
Analysis by fund		
Unrestricted funds	54,573	59,062
Designated funds	17,749	20,601
	72,322	79,663

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,501	1,420
Analysed between:		
Charitable activities	1,501	1,420

Governance costs comprise:	2025 £	2024 £
Legal and professional	122	122
Independent Eexamination fees	1,379	1,298
	1,501	1,420

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	17,749	20,601

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings	Computers	Bowling equipment	Total
	£	£	£	£
Cost				
At 1 October 2024	197,969	2,828	81,533	282,330
Additions	8,348	-	-	8,348
At 30 September 2025	206,317	2,828	81,533	290,678
Depreciation and impairment				
At 1 October 2024	158,665	2,828	49,853	211,346
Depreciation charged in the year	9,596	-	8,153	17,749
At 30 September 2025	168,261	2,828	58,006	229,095
Carrying amount				
At 30 September 2025	38,056	-	23,527	61,583
At 30 September 2024	39,304	-	31,680	70,984

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	2,063	5,814

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	10,307	10,415

14 Designated funds

These are endowment funds funds which are material to the charity's activities.

	At 1 October 2024	Resources expended	Transfers	At 30 September 2025
	£	£	£	£
Capital fund	70,984	(17,749)	8,348	61,583
Roof repair fund	-	-	50,000	50,000
Green maintenance fund	-	-	50,000	50,000
Property maintenance fund	-	-	50,000	50,000
	70,984	(17,749)	158,348	211,583

Previous year:	At 1 October 2023	Resources expended	Transfers	At 30 September 2024
	£	£	£	£
Capital fund	83,681	(20,601)	7,904	70,984

The specific purposes for which the funds are set aside are as follows:

Roof Repair Fund
Funds set aside to cover the cost of repairing the roof at the Club.

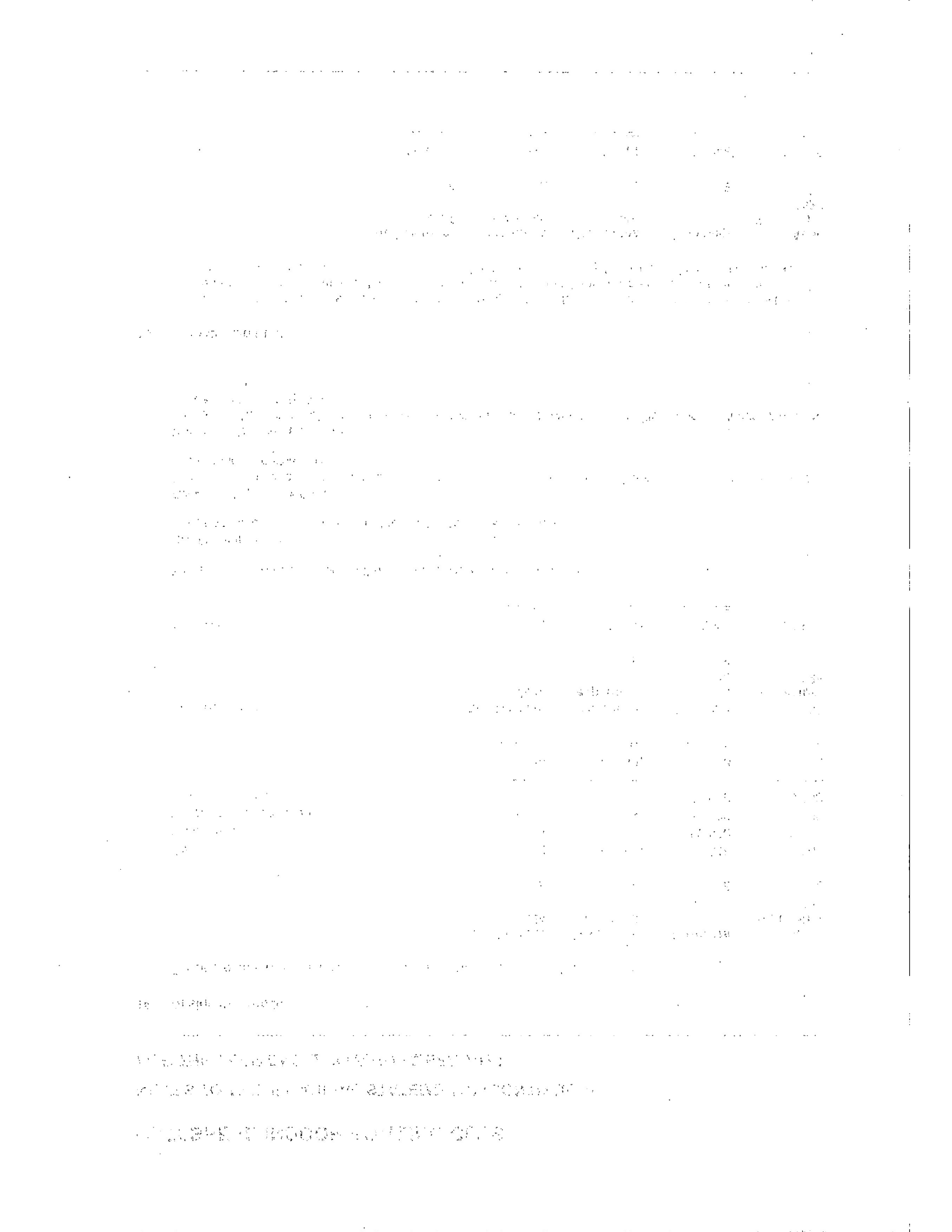
Green Maintenance Fund
Funds set aside to cover the cost of replacing the green inside the Club if a force majeure event were to occur and damage the existing green.

Property Maintenance Fund
Funds that have been allocated to cover the upcoming full renovation of the Club which includes upgrading the central heating system.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
General funds	203,037	102,812	(70,871)	(158,348)	76,630



15 Unrestricted funds (Continued)

Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	189,934	95,410	(74,403)	(7,904)	203,037

16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total
	2025	2025	2025
	£	£	£
At 30 September 2025:			
Tangible assets	-	61,583	61,583
Current assets/(liabilities)	76,630	150,000	226,630
	76,630	211,583	288,213

	Unrestricted funds	Designated funds	Total
	2024	2024	2024
	£	£	£
At 30 September 2024:			
Tangible assets	-	70,984	70,984
Current assets/(liabilities)	203,037	-	203,037
	203,037	70,984	274,021

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

GATESHEAD INDOOR BOWLING CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Hackett	
	Ms M Newton	
	Ms J Diball	
	Mr G McAllister	
	Mrs D L Stephenson	
	Mr J B Stephenson	
	Mrs K Armstrong	(Appointed 15 November 2024)
	Mr L Lowdon	(Appointed 15 November 2024)
Charity registration	England and Wales	1164266
Principal address	Indoor Bowling Centre Gladstone Terrace Gateshead Tyne and Wear England NE8 4DY	
Independent examiner	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ	

GATESHEAD INDOOR BOWLING CLUB

England & Wales - Charity number 1164266

Accounts

Charity registration number 1164266

GATESHEAD INDOOR BOWLING CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

GATESHEAD INDOOR BOWLING CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

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Charity number	1164266
Principal address	Indoor Bowling Centre Gladstone Terrace Gateshead Tyne and Wear England NE8 4DY
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GATESHEAD INDOOR BOWLING CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

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Objectives and activities
The objectives of the club are to encourage the game of bowls to people of all ages in and around the Gateshead area.

The club has at present approximately 352 members. On a weekly basis the club hosts sessions for groups, as well as local people playing casual bowls. The club also hires out the upstairs studio.

Public benefit
The Trustees are mindful of the legal requirement that all charities must have charitable purposes which are for the public benefit. The charity provides a range of activities to promote sport and other social activities within the local community and also looks to encourage people of all ages to take up the sport of bowling. The centre also provides facilities for other activities through renting out space for use by other groups.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
This has been the ninth year for the Charity since becoming a Charitable Incorporated Organisation. The charity accomplishes its aims by providing casual and competitive bowling to the community of Gateshead and the surrounding area whilst also introducing a youth section on a saturday morning.

Financial review
2023/24 has been a stable year. At the year end strong reserves remain with an overall breakeven performance which is encouraging given the current cost of living crisis.

Income for the year was £95,410 (2023: £103,271) coming mainly from the café and bowling fees. Outgoings were £95,004 (2023: £97,859) leaving a net surplus of £406 (2023: £5,412).

Reserves policy
At 30 September 2024 the charity had total reserves of £274,021 (2023: £273,615) of which £203,037 (2023: £189,934) are classed as free reserves. The charity does not currently have a formal reserves policy however plans to use available free reserves are mainly to fund the general upkeep and maintenance of the bowling club.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity has adopted a risk management strategy. The risk management strategy forms part of charity's overall internal control structure and corporate governance arrangements. The strategy provides definitions of relevant terminology and details responsibility and accountability within the charity. The strategy also describes the management process, including the identification and measurement of risks and the main reporting arrangements.

Risk appetite is the term used to determine the amount of risk that is appropriate for the charity. Risks are considered on an individual basis using a risk model to determine the impact and likelihood of a potential risk and the appropriate response to the outcome of measuring each risk.

GATESHEAD INDOOR BOWLING CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Plans for future periods

The Trustees going forward have taken into consideration the present global financial situation and the effects it could have on the personal circumstances of the membership by adopting the following actions:

1. No increase to the annual membership fees
2. No increase to match playing fees
3. To award a one off free membership payment to approximately 60 members who have given valuable voluntary service over the past year
4. No capital expenditure until 2023/25
5. Sinking fund levels to increase

Structure, governance and management

The charity is controlled by its governing documented, a deed of trust and constitutes a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

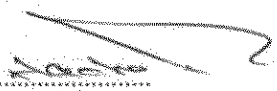
Mr G Hackett
Ms J Atkinson
Mr K Atkinson
Ms M Newton
Ms J Diball
Mr G McAllister
Mrs D L Stephenson
Mr J B Stephenson

From time to time it is necessary for the charity to recruit new Trustees to replace those that have either resigned during their term of office, or by way of anticipating planned retirements after the completion of a single term.

When a vacancy occurs, the Board will determine the mix of skills and experience needed so as to ensure a fully functioning team of Trustees and will seek to identify individuals who appear to have the qualities and interest in what the charity does.

The charity is governed by a Board of Trustees. The Board meets when required to deal with any specific issues, including issues concerning finance, financial regulations, premises and asset management.

The trustees' report was approved by the Board of Trustees.



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Mr G Hackett
Trustee

Date: 13.11.24

GATESHEAD INDOOR BOWLING CLUB

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GATESHEAD INDOOR BOWLING CLUB

I report to the trustees on my examination of the financial statements of Gateshead Indoor Bowling Club (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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 financial statements to be reached.

Nicholas Cunningham FCCA
Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: 17-11-2024.

GATESHEAD INDOOR BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Capital fund 2024 £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	2	-	-	-	917
Charitable activities	3	65,761	-	65,761	67,813
Other trading activities	4	28,383	-	28,383	33,902
Investments		1,266	-	1,266	639
Total income		95,410	-	95,410	103,271
Expenditure on:					
Raising funds	5	15,341	-	15,341	12,651
Charitable activities	6	59,062	20,601	79,663	85,208
Total resources expended		74,403	20,601	95,004	97,859
Net incoming resources before transfers		21,007	(20,601)	406	5,412
Gross transfers between funds		(7,904)	7,904	-	-
Net income for the year/ Net movement in funds		13,103	(12,697)	406	5,412
Fund balances at 1 October 2023		189,934	83,681	273,615	268,203
Fund balances at 30 September 2024		203,037	70,984	274,021	273,615

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GATESHEAD INDOOR BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Prior financial year

	Notes	Unrestricted funds 2023 £	Capital fund 2023 £	Total 2023 £
Income from:				
Donations and legacies	2	917	-	917
Charitable activities	3	67,813	-	67,813
Other trading activities	4	33,902	-	33,902
Investments		639	-	639
Total income		103,271	-	103,271
Expenditure on:				
Raising funds	5	12,651	-	12,651
Charitable activities	6	62,222	22,986	85,208
Total resources expended		74,873	22,986	97,859
Net incoming resources before transfers		28,398	(22,986)	5,412
Net income for the year/ Net movement in funds		28,398	(22,986)	5,412
Fund balances at 1 October 2022		161,536	106,667	268,203
Fund balances at 30 September 2023		189,934	83,681	273,615

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GATESHEAD INDOOR BOWLING CLUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	11		70,984		83,681
Current assets					
Debtors	12	5,814		9,305	
Cash at bank and in hand		207,638		190,945	
		213,452		200,250	
Creditors: amounts falling due within one year	13	(10,415)		(10,316)	
Net current assets			203,037		189,934
Total assets less current liabilities			274,021		273,615
The funds of the charity					
Designated funds	14		70,984		83,681
Unrestricted funds	15		203,037		189,934
			274,021		273,615

The financial statements were approved by the trustees on 13.11.24

.....

Mr G Hackett
Trustee

GATESHEAD INDOOR BOWLING CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Gateshead Indoor Bowling Club is a Charitable Incorporated Organisation (charity number: 1164266). The registered office is based at Indoor Bowling Centre, Gladstone Terrace, Gateshead, Tyne and Wear, NE8 4DY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from other trading activities are recognised in full in the Statement of Financial Activities when receivable.

1 Accounting policies **(Continued)**

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Expenditure on raising funds comprise the costs associated with obtaining income from other trading activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	25% straight line
Bowling equipment	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	-	917

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Membership and bowling income	65,761	67,813

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Locker fees and other income	3,972	4,318
Room hire	2,231	9,803
Cafe income	22,180	19,781
Other trading activities	28,383	33,902

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other trading activities		
Cafe expenses	13,013	10,788
Bowling emmbership fees	2,328	1,863
	15,341	12,651

6 Charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Rates and water	7,406	6,396
Insurance	4,332	3,938
Light and heat	27,356	29,183
Telephone	1,308	918
Postage and stationery	857	1,149
Sundries	14,751	14,715
Repairs and renewals	1,632	4,403
Depn of bowling equipment	8,153	8,153
Depn of fixtures and fittings	12,448	14,621
Depn of computer equipment	-	212
	78,243	83,688
Share of governance costs (see note 7)	1,420	1,520
	79,663	85,208
Analysis by fund		
Unrestricted funds	59,062	62,222
Designated funds	20,601	22,986
	79,663	85,208

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	1,420	1,520
Analysed between:		
Charitable activities	1,420	1,520

Governance costs comprise:	2024 £	2023 £
Legal and professional	122	96
Independent Eexamination fees	1,298	1,424
	1,420	1,520

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	20,601	22,986

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings	Computers	Bowling equipment	Total
	£	£	£	£
Cost				
At 1 October 2023	190,065	2,828	81,533	274,426
Additions	7,904	-	-	7,904
At 30 September 2024	197,969	2,828	81,533	282,330
Depreciation and impairment				
At 1 October 2023	146,217	2,828	41,700	190,745
Depreciation charged in the year	12,448	-	8,153	20,601
At 30 September 2024	158,665	2,828	49,853	211,346
Carrying amount				
At 30 September 2024	39,304	-	31,680	70,984
At 30 September 2023	43,848	-	39,833	83,681

12 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	-	1
Prepayments and accrued income	5,814	9,304
	5,814	9,305

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	10,415	10,316

14 Designated funds

These are endowment funds funds which are material to the charity's activities.

	At 1 October 2023	Resources expended	Transfers	At 30 September 2024
	£	£	£	£
Capital fund	83,681	(20,601)	7,904	70,984

Previous year:	At 1 October 2022	Resources expended	Transfers	At 30 September 2023
	£	£	£	£
	106,667	(22,986)	-	83,681

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
Capital fund	22,986	-	-	-	22,986
General funds	166,948	95,410	(74,403)	(7,904)	180,051
	189,934	95,410	(74,403)	(7,904)	203,037

Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
Capital fund	106,667	-	(22,986)	-	83,681
General funds	54,869	103,271	(51,887)	-	106,253
	161,536	103,271	74,873	-	189,934

16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total
	2024	2024	2024
	£	£	£
At 30 September 2024:			
Tangible assets	-	70,984	70,984
Current assets/(liabilities)	203,037	-	203,037
	203,037	70,984	274,021

	Unrestricted funds	Designated funds	Total
	2023	2023	2023
	£	£	£
At 30 September 2023:			
Tangible assets	-	83,681	83,681
Current assets/(liabilities)	189,934	-	189,934
	189,934	83,681	273,615

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

GATESHEAD INDOOR BOWLING CLUB

England & Wales - Charity number 1164266

Accounts

Charity registration number 1164266

GATESHEAD INDOOR BOWLING CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

GATESHEAD INDOOR BOWLING CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Hackett Ms J Atkinson Mr K Atkinson Ms M Newton Ms J Diball Mr G McAllister Mrs D L Stephenson Mr J B Stephenson
Charity number	1164266
Principal address	Indoor Bowling Centre Gladstone Terrace Gateshead Tyne and Wear England NE8 4DY
Independent examiner	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ

GATESHEAD INDOOR BOWLING CLUB

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GATESHEAD INDOOR BOWLING CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the financial statements, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of the club are to encourage the game of bowls to people of all ages in and around the Gateshead area.

The club has at present approximately 370 members. On a weekly basis the club hosts sessions for groups, as well as local people playing casual bowls. The club also hires out the upstairs studio.

Public benefit

The Trustees are mindful of the legal requirement that all charities must have charitable purposes which are for the public benefit. The charity provides a range of activities to promote sport and other social activities within the local community and also looks to encourage people of all ages to take up the sport of bowling. The centre also provides facilities for other activities through renting out space for use by other groups.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This has been the eighth year for the Charity since becoming a Charitable Incorporated Organisation. The charity accomplishes its aims by providing casual and competitive bowling to the community of Gateshead and the surrounding area whilst also introducing a youth section on a saturday morning.

Financial review

The 2022/23 year has seen continuity of the post pandemic surge in memberships and other income streams. At the year end strong reserves remain with an overall breakeven performance which is encouraging given the current cost of living crisis.

Income for the year was £103,271 (2022: £106,117) coming mainly from the café and bowling fees. Outgoings were £97,859 (2022: £94,347) leaving a net surplus of £5,412 (2022: £11,070 surplus).

Reserves policy

At 30 September 2023 the charity had total reserves of £273,615 (2022: £268,203) of which £189,934 (2022: £161,536) are classed as free reserves. The charity does not currently have a formal reserves policy however plans to use available free reserves are mainly to fund the general upkeep and maintenance of the bowling club.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity has adopted a risk management strategy. The risk management strategy forms part of charity's overall internal control structure and corporate governance arrangements. The strategy provides definitions of relevant terminology and details responsibility and accountability within the charity. The strategy also describes the management process, including the identification and measurement of risks and the main reporting arrangements.

Risk appetite is the term used to determine the amount of risk that is appropriate for the charity. Risks are considered on an individual basis using a risk model to determine the impact and likelihood of a potential risk and the appropriate response to the outcome of measuring each risk.

Plans for future periods

The Trustees going forward have taken into consideration the present global financial situation and the effects it could have on the personal circumstances of the membership by adopting the following actions:

1. No increase to the annual membership fees
2. No increase to match playing fees
3. To award a one off free membership payment to approximately 60 members who have given valuable voluntary service over the past year
4. No capital expenditure until 2023/25
5. Sinking fund levels to increase

Structure, governance and management

The charity is controlled by its governing documented, a deed of trust and constitutes a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr G Hackett
Ms J Atkinson
Mr K Atkinson
Ms M Newton
Ms J Diball
Mr G McAllister
Mrs D L Stephenson
Mr J B Stephenson

From time to time it is necessary for the charity to recruit new Trustees to replace those that have either resigned during their term of office, or by way of anticipating planned retirements after the completion of a single term.

When a vacancy occurs, the Board will determine the mix of skills and experience needed so as to ensure a fully functioning team of Trustees and will seek to identify individuals who appear to have the qualities and interest in what the charity does.

The charity is governed by a Board of Trustees. The Board meets when required to deal with any specific issues, including issues concerning finance, financial regulations, premises and asset management.

The trustees' report was approved by the Board of Trustees.

Mr G Hackett
Trustee

17 November 2023

GATESHEAD INDOOR BOWLING CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATESHEAD INDOOR BOWLING CLUB

I report to the trustees on my examination of the financial statements of Gateshead Indoor Bowling Club (the charity) for the year ended 30 September 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do 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 financial statements to be reached.

Nick Cunningham FCCA
Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: 20 November 2023

GATESHEAD INDOOR BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Capital fund 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	**2**	917	-	917	6,500
Charitable activities	**3**	67,813	-	67,813	65,767
Other trading activities	**4**	33,902	-	33,902	33,813
Investments		639	-	639	37
Total income		103,271	-	103,271	106,117
Expenditure on:					
Raising funds	**5**	12,651	-	12,651	12,233
Charitable activities	**6**	62,222	22,986	85,208	82,114
Total resources expended		74,873	22,986	97,859	94,347
Net income for the year/ Net movement in funds		28,398	(22,986)	5,412	11,770
Fund balances at 1 October 2022		161,536	106,667	268,203	256,433
Fund balances at 30 September 2023		189,934	83,681	273,615	268,203

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GATESHEAD INDOOR BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	Capital fund 2022 £	Total 2022 £
Income from:				
Donations and legacies	**2**	6,500	-	6,500
Charitable activities	**3**	65,767	-	65,767
Other trading activities	**4**	33,813	-	33,813
Investments		37	-	37
Total income		106,117	-	106,117
Expenditure on:				
Raising funds	**5**	12,233	-	12,233
Charitable activities	**6**	54,395	27,719	82,114
Total resources expended		66,628	27,719	94,347
Gross transfers between funds		(23,316)	23,316	-
Net income for the year/ Net movement in funds		16,173	(4,403)	11,770
Fund balances at 1 October 2021		145,363	111,070	256,433
Fund balances at 30 September 2022		161,536	106,667	268,203

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GATESHEAD INDOOR BOWLING CLUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**10**		83,681		106,667
Current assets					
Debtors	**11**	9,305		4,309	
Cash at bank and in hand		190,945		166,406	
		200,250		170,715	
Creditors: amounts falling due within one year	**12**	(10,316)		(9,179)	
Net current assets			189,934		161,536
Total assets less current liabilities			273,615		268,203
Income funds					
Unrestricted funds					
Designated funds	**13**	83,681		106,667	
General unrestricted funds		189,934		161,536	
			273,615		268,203
			273,615		268,203

The financial statements were approved by the Trustees on 17 November 2023

Mr G Hackett
Trustee

1 Accounting policies

Charity information

Gateshead Indoor Bowling Club is a Charitable Incorporated Organisation (charity number: 1164266). The registered office is based at Indoor Bowling Centre, Gladstone Terrace, Gateshead, Tyne and Wear, NE8 4DY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from other trading activities are recognised in full in the Statement of Financial Activities when receivable.

1 Accounting policies **(Continued)**

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Expenditure on raising funds comprise the costs associated with obtaining income from other trading activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	25% straight line
Bowling equipment	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2 Donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	917	1,100
Grants received	-	5,400
	917	6,500
Grants receivable for core activities		
Covid-19 grants	-	5,400
	-	5,400

3 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Membership and bowling income	67,813	65,767

4 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Locker fees and other income	4,318	2,307
Room hire	9,803	11,074
Cafe income	19,781	20,432
Other trading activities	33,902	33,813

5 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other trading activities		
Cafe expenses	10,788	10,307
Bowling membership fees	1,863	1,926
Other trading activities	12,651	12,233
	12,651	12,233

6 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Rates and water	6,396	5,629
Insurance	3,938	3,500
Light and heat	29,183	21,635
Telephone	918	1,466
Postage and stationery	1,149	559
Sundries	14,715	14,621
Repairs and renewals	4,403	5,941
Depn of bowling equipment	8,153	8,153
Depn of fixtures and fittings	14,621	19,495
Depn of computer equipment	212	71
	83,688	81,070
Share of governance costs (see note 7)	1,520	1,044
	85,208	82,114
Analysis by fund		
Unrestricted funds	62,222	54,395
Designated funds	22,986	27,719
	85,208	82,114

7 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Independent examination fees	-	1,424	1,424	970
Legal and professional	-	96	96	74
	-	1,520	1,520	1,044
Analysed between				
Charitable activities	-	1,520	1,520	1,044

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Fixtures and fittings	Computers	Bowling equipment	Total
	£	£	£	£
Cost				
At 1 October 2022	190,065	2,828	81,533	274,426
At 30 September 2023	190,065	2,828	81,533	274,426
Depreciation and impairment				
At 1 October 2022	131,596	2,616	33,547	167,759
Depreciation charged in the year	14,621	212	8,153	22,986
At 30 September 2023	146,217	2,828	41,700	190,745
Carrying amount				
At 30 September 2023	43,848	-	39,833	83,681
At 30 September 2022	58,469	212	47,986	106,667

11 Debtors

	2023	2022
Amounts falling due within one year:	**£**	**£**
Trade debtors	1	-
Prepayments and accrued income	9,304	4,309
	9,305	4,309

12 Creditors: amounts falling due within one year

	2023	2022
	£	**£**
Accruals and deferred income	10,316	9,179

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 October 2021	Resources expended	Transfers	Balance at 1 October 2022	Resources expended	Balance at 30 September 2023
	£	£	£	£	£	£
Capital fund	111,070	(27,719)	23,316	106,667	(22,986)	83,681
	111,070	(27,719)	23,316	106,667	(22,986)	83,681

14 Analysis of net assets between funds

	Unrestricted funds 2023	Designated funds 2023	Total 2023	Unrestricted funds 2022	Designated funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 30 September 2023 are represented by:						
Tangible assets	-	83,681	83,681	-	106,667	106,667
Current assets/(liabilities)	189,934	-	189,934	161,536	-	161,536
	189,934	83,681	273,615	161,536	106,667	268,203

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

GATESHEAD INDOOR BOWLING CLUB

England & Wales - Charity number 1164266

Accounts

Charity registration number 1164266

GATESHEAD INDOOR BOWLING CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

GATESHEAD INDOOR BOWLING CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Hackett Ms J Atkinson Mr K Atkinson Ms M Newton Ms J Diball Mr G McAllister Mrs D L Stephenson Mr J B Stephenson
Charity number	1164266
Principal address	Indoor Bowling Centre Gladstone Terrace Gateshead Tyne and Wear England NE8 4DY
Independent examiner	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle Upon Tyne Tyne and Wear England NE2 1TJ

GATESHEAD INDOOR BOWLING CLUB

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GATESHEAD INDOOR BOWLING CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the financial statements, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
The objectives of the club are to encourage the game of bowls to people of all ages in and around the Gateshead area.

The club has at present approximately 340 members. On a weekly basis the club hosts sessions for groups, local schools as well as local people playing casual bowls. The club also hires out the upstairs dance studio to Lee Brannigan Performing Arts Academy.

Public benefit
The Trustees are mindful of the legal requirement that all charities must have charitable purposes which are for the public benefit. The charity provides a range of activities to promote sport and other social activities within the local community and also looks to encourage people of all ages to take up the sport of bowling. The centre also provides facilities for other activities through renting out space for use by other groups.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
This has been the seventh year for the Charity since becoming a Charitable Incorporated Organisation. The charity accomplishes its aims by providing casual and competitive bowling to the community of Gateshead and the surrounding area whilst also introducing a youth section on a saturday morning.

Financial review
The 2021/22 year has been one of recovery and consolidation after the difficult period during the Covid-19 pandemic. The club maintained its membership and ended the year in a strong and healthy position.

Income for the year was £106,117 (2021: £53,645) coming mainly from the café and bowling fees. Outgoings were £94,347 (2021: £85,455) leaving a net surplus of £11,770 (2021: £31,810 loss).

Reserves policy
At 30 September 2022 the charity had total reserves of £268,203 (2021: £256,433) of which £161,536 (2021: £145,363) are classed as free reserves. The charity does not currently have a formal reserves policy however plans to use available free reserves are mainly to fund the general upkeep and maintenance of the bowling club.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity has adopted a risk management strategy. The risk management strategy forms part of charity's overall internal control structure and corporate governance arrangements. The strategy provides definitions of relevant terminology and details responsibility and accountability within the charity. The strategy also describes the management process, including the identification and measurement of risks and the main reporting arrangements.

Risk appetite is the term used to determine the amount of risk that is appropriate for the charity. Risks are considered on an individual basis using a risk model to determine the impact and likelihood of a potential risk and the appropriate response to the outcome of measuring each risk.

Plans for future periods

The Trustees going forward have taken into consideration the present global financial situation and the effects it could have on the personal circumstances of the membership by adopting the following actions:

1. No increase to the annual membership fees
2. No increase to match playing fees
3. To award a one off free membership payment to approximately 60 members who have given valuable voluntary service over the past year
4. No capital expenditure until 2023/25

Structure, governance and management

The charity is controlled by its governing documented, a deed of trust and constitutes a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr G Hackett
Ms J Atkinson
Mr K Atkinson
Ms M Newton
Ms J Diball
Mr G McAllister
Mrs D L Stephenson
Mr J B Stephenson

From time to time it is necessary for the charity to recruit new Trustees to replace those that have either resigned during their term of office, or by way of anticipating planned retirements after the completion of a single term.

When a vacancy occurs, the Board will determine the mix of skills and experience needed so as to ensure a fully functioning team of Trustees and will seek to identify individuals who appear to have the qualities and interest in what the charity does.

The charity is governed by a Board of Trustees. The Board meets when required to deal with any specific issues, including issues concerning finance, financial regulations, premises and asset management.

The trustees' report was approved by the Board of Trustees.

.....
Mr G Hackett
Trustee

Date: 8.10.22

GATESHEAD INDOOR BOWLING CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATESHEAD INDOOR BOWLING CLUB

I report to the trustees on my examination of the financial statements of Gateshead Indoor Bowling Club (the charity) for the year ended 30 September 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do 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 financial statements to be reached.

Nick Cunningham FCCA
Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: 10-11-2022

GATESHEAD INDOOR BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Capital fund 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	2	6,500	-	6,500	31,022
Charitable activities	3	65,767	-	65,767	10,997
Other trading activities	4	33,813	-	33,813	11,621
Investments		37	-	37	5
Total Income		106,117	-	106,117	53,645
Expenditure on:					
Raising funds	5	12,233	-	12,233	1,309
Charitable activities	6	54,395	27,719	82,114	84,146
Total resources expended		66,628	27,719	94,347	85,455
Net incoming/(outgoing) resources before transfers		39,489	(27,719)	11,770	(31,810)
Gross transfers between funds		(23,316)	23,316	-	-
Net income/(expenditure) for the year/ Net movement in funds		16,173	(4,403)	11,770	(31,810)
Fund balances at 1 October 2021		145,363	111,070	256,433	288,243
Fund balances at 30 September 2022		161,536	106,667	268,203	256,433

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GATESHEAD INDOOR BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Prior financial year

	Notes	Unrestricted funds 2021 £	Capital fund 2021 £	Total 2021 £
Income from:				
Donations and legacies	2	31,022	-	31,022
Charitable activities	3	10,997	-	10,997
Other trading activities	4	11,621	-	11,621
Investments		5	-	5
Total income		53,645	-	53,645
Expenditure on:				
Raising funds	5	1,309	-	1,309
Charitable activities	6	57,674	26,472	84,146
Total resources expended		58,983	26,472	85,455
Net incoming/(outgoing) resources before transfers		(5,338)	(26,472)	(31,810)
Gross transfers between funds		(18,184)	18,184	-
Net income/(expenditure) for the year/ Net movement in funds		(23,522)	(8,288)	(31,810)
Fund balances at 1 October 2020		168,885	119,358	288,243
Fund balances at 30 September 2021		145,363	111,070	256,433

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GATESHEAD INDOOR BOWLING CLUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	**9**		106,667		111,070
Current assets					
Debtors	**10**	4,309		3,977	
Cash at bank and in hand		166,406		144,306	
		170,715		148,283	
Creditors: amounts falling due within one year					
Other creditors	**11**	9,179		2,920	
Net current assets			161,536		145,363
Total assets less current liabilities			268,203		256,433
Income funds					
Unrestricted funds					
Capital fund	**12**	106,667		111,070	
General unrestricted funds		161,536		145,363	
			268,203		256,433
			268,203		256,433

The financial statements were approved by the Trustees on 8.12.22

Mr G Hackett
Trustee

GATESHEAD INDOOR BOWLING CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Charity Information

Gateshead Indoor Bowling Club is a Charitable Incorporated Organisation (charity number: 1164266). The registered office is based at Indoor Bowling Centre, Gladstone Terrace, Gateshead, Tyne and Wear, NE8 4DY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from other trading activities are recognised in full in the Statement of Financial Activities when receivable.

1 Accounting policies **(Continued)**

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Expenditure on raising funds comprise the costs associated with obtaining income from other trading activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	25% straight line
Bowling equipment	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	1,100	-
Grants received	5,400	31,022
	6,500	31,022
Grants receivable for core activities		
Covid-19 grants	5,400	31,022
	5,400	31,022

3 Charitable activities

	Charitable activities 2022	Charitable activities 2021
	£	**£**
Membership and bowling income	65,767	10,997

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Locker fees and other income	2,307	2,107
Room hire	11,074	8,333
Cafe income	20,432	1,181
Other trading activities	33,813	11,621

5 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Other trading activities		
Cafe expenses	10,307	912
Bowling membership fees	1,926	397
Other trading activities	12,233	1,309
	12,233	1,309

6 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Rates and water	5,629	887
Insurance	3,500	4,296
Light and heat	21,635	8,556
Telephone	1,466	1,185
Postage and stationery	559	391
Sundries	14,621	11,339
Repairs and renewals	5,941	29,841
Depn of bowling equipment	8,153	8,153
Depn of fixtures and fittings	19,495	18,225
Depn of computer equipment	71	94
	81,070	82,967
Share of governance costs (see note 7)	1,044	1,179
	82,114	84,146
Analysis by fund		
Unrestricted funds	54,395	57,674
Designated funds	27,719	26,472
	82,114	84,146

7 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Independent examination fees	-	970	970	920
Legal and professional	-	74	74	259
	-	1,044	1,044	1,179
Analysed between				
Charitable activities	-	1,044	1,044	1,179

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Tangible fixed assets

	Fixtures and fittings	Computers	Bowling equipment	Total
	£	£	£	£
Cost				
At 1 October 2021	166,749	2,828	81,533	251,110
Additions	23,316	-	-	23,316
At 30 September 2022	190,065	2,828	81,533	274,426
Depreciation and impairment				
At 1 October 2021	112,101	2,545	25,394	140,040
Depreciation charged in the year	19,495	71	8,153	27,719
At 30 September 2022	131,596	2,616	33,547	167,759
Carrying amount				
At 30 September 2022	58,469	212	47,986	106,667
At 30 September 2021	54,648	283	56,139	111,070

10 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Prepayments and accrued income	4,309	3,977

11 Other creditors falling due within one year

	2022	2021
	£	£
Accruals and deferred income	9,179	2,920

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 October 2020	Resources expended	Transfers	Balance at 1 October 2021	Resources expended	Transfers	Balance at 30 September 2022
	£	£	£	£	£	£	£
Capital fund	119,358	(26,472)	18,184	111,070	(27,719)	23,316	106,667
	119,358	(26,472)	18,184	111,070	(27,719)	23,316	106,667

13 Analysis of net assets between funds

	Unrestricted funds 2022	Designated funds 2022	Total 2022	Unrestricted funds 2021	Designated funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 30 September 2022 are represented by:						
Tangible assets	-	106,667	106,667	-	111,070	111,070
Current assets/(liabilities)	161,536	-	161,536	145,363	-	145,363
	161,536	106,667	268,203	145,363	111,070	256,433

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

GATESHEAD INDOOR BOWLING CLUB

England & Wales - Charity number 1164266

Accounts

Charity Registration No. 1164266

GATESHEAD INDOOR BOWLING CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

GATESHEAD INDOOR BOWLING CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Hackett	
	Ms J Atkinson	
	Mr K Atkinson	
	Ms M Newton	
	Ms J Diball	
	Mr G McAllister	
	Mrs DL Stephenson	(Appointed 4 December 2020)
	Mr JB Stephenson	(Appointed 4 December 2020)
Charity number	1164266	
Principal address	Indoor Bowling Centre Gladstone Terrace Gateshead Tyne and Wear England NE8 4DY	
Independent examiner	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle Upon Tyne Tyne and Wear England NE2 1TJ	

GATESHEAD INDOOR BOWLING CLUB

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GATESHEAD INDOOR BOWLING CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the financial statements, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities
The objectives of the club are to encourage the game of bowls to people of all ages in and around the Gateshead area.

The club has at present approximately 340 members. On a weekly basis the club hosts sessions for groups, local schools as well as local people playing casual bowls. The club also hires out the upstairs dance studio to Lee Brannigan Performing Arts Academy.

Public benefit
The Trustees are mindful of the legal requirement that all charities must have charitable purposes which are for the public benefit. The charity provides a range of activities to promote sport and other social activities within the local community and also looks to encourage people of all ages to take up the sport of bowling. The centre also provides facilities for other activities through renting out space for use by other groups.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
This has been the sixth year for the Charity since becoming a Charitable Incorporated Organisation. The charity accomplishes its aims by providing casual and competitive bowling to the community of Gateshead and the surrounding area whilst also introducing a youth section on a saturday morning.

Financial review
Despite another troubled Covid-19 year, the centre remained closed until May 2021, other than opening for 2 weeks in September 2020. From May 2021, the bowling club opened for 3 mornings a week until 6th September when it reopened on full hours. With the help of the assistance from the government in the form of grants, the club remains in a strong financial and sustainable position.

The trustees' took the opportunity during the lockdown period to bring forward multiple projects, such as re-painting the entire bowling centre, installing a new electronic scoring system, upgrading security and fire alarm systems, upgrading the public address facility, improving the heating system in reception and the offices upstairs and the purchase of a second defibrillator. There was also a full electrical inspection and remedial work performed to comply with council and insurance company requirements.

It is only with the prudence monitoring by the trustees of the clubs finances over the previous 5 years and the help of the government assistance grants that the trustees were in a position to release the monies to carry out the projects.

Despite the difficult year, the trustees are satisfied that the club is still in a strong and healthy financial position. Income for the year was £53,645 (2020: £105,602) coming mainly from the café and bowling fees. Outgoings were £85,455 (2020: £79,083) leaving a net loss of £31,810 (2020: £26,519 surplus).

Reserves policy
At 30 September 2021 the charity had total reserves of £256,433 (2020: £288,243) of which £145,363 (2020: 168,885) are classed as free reserves. The charity does not currently have a formal reserves policy however plans to use available free reserves mainly to fund the general upkeep and maintenance of the bowling club.

GATESHEAD INDOOR BOWLING CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity has adopted a risk management strategy. The risk management strategy forms part of charity's overall internal control structure and corporate governance arrangements. The strategy provides definitions of relevant terminology and details responsibility and accountability within the charity. The strategy also describes the management process, including the identification and measurement of risks and the main reporting arrangements.

Risk appetite is the term used to determine the amount of risk that is appropriate for the charity. Risks are considered on an individual basis using a risk model to determine the impact and likelihood of a potential risk and the appropriate response to the outcome of measuring each risk.

Plans for future periods
The trustees have no immediate plans for further remedial work during the next financial year.

Structure, governance and management
The charity is controlled by its governing documented, a deed of trust and constitutes a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr G Hackett	
Ms J Atkinson	
Mr K Atkinson	
Ms M Newton	
Ms A Corner	(Resigned 30 April 2021)
Ms J Diball	
Mr J Taylor	(Resigned 28 April 2021)
Mr G McAllister	
Mrs DL Stephenson	(Appointed 4 December 2020)
Mr JB Stephenson	(Appointed 4 December 2020)

From time to time it is necessary for the charity to recruit new Trustees to replace those that have either resigned during their term of office, or by way of anticipating planned retirements after the completion of a single term.

When a vacancy occurs, the Board will determine the mix of skills and experience needed so as to ensure a fully functioning team of Trustees and will seek to identify individuals who appear to have the qualities and interest in what the charity does.

The charity is governed by a Board of Trustees. The Board meets when required to deal with any specific issues, including issues concerning finance, financial regulations, premises and asset management.

The trustees' report was approved by the Board of Trustees.

Mr G Hackett
Trustee
Dated: 15.12.2021

GATESHEAD INDOOR BOWLING CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATESHEAD INDOOR BOWLING CLUB

I report to the trustees on my examination of the financial statements of Gateshead Indoor Bowling Club (the charity) for the year ended 30 September 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do 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 financial statements to be reached.

Robson Laidler Accountants Limited

Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated: 20-12-2021

GATESHEAD INDOOR BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Capital fund 2021 £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	**2**	31,022	-	31,022	25,700
Charitable activities	**3**	10,997	-	10,997	58,119
Other trading activities	**4**	11,621	-	11,621	21,714
Investments		5	-	5	69
Total income		53,645	-	53,645	105,602
Expenditure on:					
Raising funds	**5**	1,309	-	1,309	10,437
Charitable activities	**6**	57,674	26,472	84,146	68,646
Total resources expended		58,983	26,472	85,455	79,083
Net (outgoing)/incoming resources before transfers		(5,338)	(26,472)	(31,810)	26,519
Gross transfers between funds		(18,184)	18,184	-	-
Net (expenditure)/income for the year/ Net movement in funds		(23,522)	(8,288)	(31,810)	26,519
Fund balances at 1 October 2020		168,885	119,358	288,243	261,724
Fund balances at 30 September 2021		145,363	111,070	256,433	288,243

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GATESHEAD INDOOR BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Capital fund 2020 £	Total 2020 £
Income from:				
Donations and legacies	2	25,700	-	25,700
Charitable activities	3	58,119	-	58,119
Other trading activities	4	21,714	-	21,714
Investments		69	-	69
Total income		105,602	-	105,602
Expenditure on:				
Raising funds	5	10,437	-	10,437
Charitable activities	6	42,132	26,514	68,646
Total resources expended		52,569	26,514	79,083
Net (outgoing)/incoming resources before transfers		53,033	(26,514)	26,519
Gross transfers between funds		(20,175)	20,175	-
Net (expenditure)/income for the year/ Net movement in funds		32,858	(6,339)	26,519
Fund balances at 1 October 2019		136,027	125,697	261,724
Fund balances at 30 September 2020		168,885	119,358	288,243

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GATESHEAD INDOOR BOWLING CLUB

BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		111,070		119,358
Current assets					
Debtors	9	3,977		5,252	
Cash at bank and in hand		144,306		169,748	
		148,283		175,000	
Creditors: amounts falling due within one year					
Other creditors	10	2,920		6,115	
Net current assets			145,363		168,885
Total assets less current liabilities			256,433		288,243
Income funds					
Unrestricted funds					
Capital fund	11	111,070		119,358	
General unrestricted funds		145,363		168,885	
			256,433		288,243
			256,433		288,243

The financial statements were approved by the Trustees on .....

.....

Mr G Hackett
Trustee

1 Accounting policies

Charity information

Gateshead Indoor Bowling Club is a Charitable Incorporated Organisation (charity number: 1164266). The registered office is based at Indoor Bowling Centre, Gladstone Terrace, Gateshead, Tyne and Wear, NE8 4DY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from other trading activities are recognised in full in the Statement of Financial Activities when receivable.

1 Accounting policies **(Continued)**

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Expenditure on raising funds comprise the costs associated with obtaining income from other trading activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	25% straight line
Bowling equipment	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Taxation

The charity is exempt from tax on its charitable activities.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2 Donations and legacies

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Donations and gifts	-	700
Grants received	31,022	25,000
	31,022	25,700
Grants receivable for core activities		
Covid-19 grants	31,022	25,000
	31,022	25,000

3 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Membership and bowling income	10,997	58,119

4 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Locker fees and other income	2,107	1,810
Room hire	8,333	4,208
Cafe income	1,181	15,696
Other trading activities	11,621	21,714

5 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Other trading activities		
Bowling membership fees	397	1,380
Cafe expenses	912	9,057
Other trading activities	1,309	10,437
	1,309	10,437

6 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Rates and water	887	1,875
Insurance	4,296	4,700
Light and heat	8,556	14,279
Telephone	1,185	1,048
Postage and stationery	391	795
Sundries	11,339	8,846
Repairs and renewals	29,841	9,756
Accountancy	1,179	833
Depn of bowling equipment	8,153	8,153
Depn of fixtures and fittings	18,225	18,233
Depn of computer equipment	94	128
	84,146	68,646
	84,146	68,646
Analysis by fund		
Unrestricted funds	57,674	42,132
Designated funds	26,472	26,514
	84,146	68,646

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Tangible fixed assets

	Fixtures and fittings	Computers	Bowling equipment	Total
	£	£	£	£
Cost				
At 1 October 2020	148,565	2,828	81,533	232,926
Additions	18,184	-	-	18,184
At 30 September 2021	166,749	2,828	81,533	251,110
Depreciation and impairment				
At 1 October 2020	93,876	2,451	17,241	113,568
Depreciation charged in the year	18,225	94	8,153	26,472
At 30 September 2021	112,101	2,545	25,394	140,040
Carrying amount				
At 30 September 2021	54,648	283	56,139	111,070
At 30 September 2020	54,689	377	64,292	119,358

9 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Prepayments and accrued income	3,977	5,252

10 Other creditors falling due within one year

	2021	2020
	£	£
Accruals and deferred income	2,920	6,115

11 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 October 2019	Resources expended	Transfers	Balance at 1 October 2020	Resources expended	Transfers	Balance at 30 September 2021
	£	£	£	£	£	£	£
Capital fund	125,697	(26,514)	20,175	119,358	(26,472)	18,184	111,070
	125,697	(26,514)	20,175	119,358	(26,472)	18,184	111,070

12 Analysis of net assets between funds

	Unrestricted funds 2021	Designated funds 2021	Total 2021	Unrestricted funds 2020	Designated funds 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 30 September 2021 are represented by:						
Tangible assets	-	111,070	111,070	-	119,358	119,358
Current assets/ (liabilities)	145,363	-	145,363	168,885	-	168,885
	145,363	111,070	256,433	168,885	119,358	288,243

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).