

# RADNORSHIRE INDOOR BOWLS ASSOCIATION

England & Wales · Charity number 1165546

## Details

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Other names	R.I.B.A.
Status	Registered
Legal form	CIO
Registered	2016-02-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Radnorshire Indoor Bowls Centre  
Off Spa Road  
Llandrindod Wells  
Powys  
LD1 5EY

**Phone** 07711668559

**Email** [ribasecretary@gmail.com](mailto:ribasecretary@gmail.com)

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

## Activities

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**Objects:** THE OBJECT OF THE CIO IS THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF LLANDRINDOD WELLS AND THE COUNTY OF POWYS BY THE PROVISION OF FACILITIES FOR PLAYING BOWLS.

**Activities:** We aim to develop amateur sport by promoting the game of bowls for the benefit of residents in Llandrindod Wells and the county of Powys. We provide the facilities for learning, coaching and playing the game of bowls for the residents in Llandrindod Wells and the wider community of Powys with the objective of improving the health, fitness and overall quality of life of our patrons.

## Classification

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

## Geography

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- Powys

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-09-30	£103,261	£58,244	-	-
2023-09-30	£62,656	£53,181	-	-
2022-09-30	£52,190	£50,602	-	-
2021-09-30	£38,241	£49,863	-	-
2020-12-31	£42,037	£70,378	-	-

## Trustees

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Name	Role	Appointed
<b>Chris Dunne</b>	Chair	2026-04-07
Alan Bates		2026-04-07
BETTY MORGAN		2016-02-11
Jackie Bates		2026-04-07
Kevin Davies		2026-04-07
Martin Hunt		2026-04-07
Maureen Beckingsale		2016-04-01
Nigel Frankland		2025-04-15
Stephen Farey		2026-04-07
Stephen Taylor		2026-04-07

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

England & Wales - Charity number 1165546

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# Accounts

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Charity registration number: 1165546  
Company registration number: CE005399

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**RADNORSHIRE INDOOR BOWLS ASSOCIATION  
ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 SEPTEMBER 2024**

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## **RADNORSHIRE INDOOR BOWLS ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The Trustees (who are also the Directors for the purpose of Company Law) present their report, together with the Financial Statements of the Charity for the year ended 30 September 2024.

#### **OUR PURPOSE AND ACTIVITIES**

Objectives of the charity as stated in the constitution are as follows:

- The advancement of the amateur sport by promoting the game of bowls for the benefit of residents in Llandrindod Wells and the county of Powys.
- The provision of facilities for learning, coaching, and playing the game of bowls for the benefit of residents of Radnorshire and the wider area, which includes the County of Powys with the object of improving the health, fitness and overall conditions of life.

#### **ACHIEVEMENT AND PERFORMANCE**

The RIBA actively encourages local residents of all ages, and abilities to visit the bowls stadium with the offer of three free taster sessions, with basic coaching, to introduce the individual to the game of bowls. All equipment is provided free of charge, and this includes bowls, shoes and equipment for the less able. Facilities on offer include free car parking, changing rooms, disabled toilet facilities, a licenced bar, and a dining area providing hot meals, snacks and beverages at competitive prices. The warm and friendly atmosphere offers a welcoming and friendly social meeting space.

The total membership of the RIBA by the end of the 2023/24 season was 225 members (compared to 197 members in 2022/23). A breakdown of the 2023/24 figures show that RIBA had 13 All-Year-Round Adult members, aged between 18 and 60, (compared to 6 All-Year-Round Adult members in 2022/23). There were 124 All-Year-Round Senior members, aged 60 and over, in 2023/24 (compared to 105 All-Year-Round Senior members in 2022/23). There were 57 Winter Only memberships, which ran from 01/10/23 until 30/04/24, (compared to 63 Winter Only memberships in 2022/23). There were 10 Junior members, aged under 18, in 2023/24 (compared to 2 Junior members in 2022/23). There were 6 Social members (non-playing) in 2023/24 (compared to 14 Social members (non-playing) in 2022/23). There were 5 Life members in 2023/24 (compared to 5 Life members in 2022/23). RIBA also had 10 members who were registered as disabled in 2023/24 (compared to 2 members who were registered as disabled in 2022/23).

RIBA runs various league competitions for members held during the day and evening to encourage maximum participation in competitive bowls. A variety of different leagues are held throughout the week during the winter season.

RIBA members regularly participate in both the National Club Championships, held on a Saturday, the National Team Championships, held on a Sunday, and the Over 60's Men's league, played on a Wednesday. All include home and away games and are organised by the Welsh Indoor Bowls Association throughout the winter season.

On a Thursday afternoon, again throughout the winter season, the Veterans league is held. This encourages senior players to remain active and also serves as a social group, assisting with both their physical and mental well-being.

RIBA offers a "Warm Space" and is registered under the Powys County Council initiative. This offers members of the public who might be in "heating poverty" to sit in a comfortable warm environment and socialise with others.

During the summer months the stadium operates shorter opening hours of four hours on most weekdays to offer the opportunity to play.

Of particular note is the opportunity for disabled players to enjoy the facilities. RIBA offers a Friday morning disabled bowls session, which is open to non-members. During 2023/24 season 17 disabled people regularly attended the Friday sessions. The Learning disability team have excelled this season and have been triumphant in receiving three Welsh Caps. RIBA operates a policy of being fully inclusive, disabled bowlers are encouraged to fully participate in all club, league and cup competitions. RIBA cater for all disabilities, and provide five wheelchairs, including two motorised chairs, fully accessible facilities and assistance to bowlers with a visual, or hearing impairment.

RIBA has a very active Junior Bowls section for members under 18 years of age, several who are starting to play at an outstanding level. RIBA has forged relationships with local schools, Scout groups, and Air Cadets in order to introduce them to the game of bowls. Several Open Days have also been successful in offering taster sessions to younger members of the community, although there are no age restrictions to those attending our open days.

## **RADNORSHIRE INDOOR BOWLS ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024**

#### **ACHIEVEMENT AND PERFORMANCE (CONTINUED)**

RIBA is well supported by a team of 14 volunteer Stewards who welcome members and visitors alike. In addition, RIBA have a team of qualified coaches and during the 2023/24 season a further six members trained and qualified as coaches, including one disabled wheelchair user coach. This brings the number of qualified coaches available to offer support to Fourteen.

The Bar and Catering facilities continue to offer excellent facilities to both members and visitors and regularly holds special events which are well attended.

This year RIBA was delighted to have installed LED lighting to all rinks, and the purchase and installation of 30 solar panels, along with two batteries ,successfully ensuring our energy efficiency and carbon footprint is improved substantially. We are grateful to the Postcode Lottery for a grant of £17,394 towards the costs of the same.

#### **PLANS FOR THE FUTURE**

RIBA will work towards achieving the aims of the Business plan, revising and developing the aims according to all relevant factors. In summary our aims include:

- The replacement of the playing surface, to include good quality underlay.
- Storage provision.
- Application to hold the Welsh Finals April 2025.
- Develop an effective funding strategy, including opportunities for multi-year and revenue funding to support and sustain the longer term aims of the charity including grant applications.
- Continue to raise the profile of RIBA within the locality, and forge links with GP's , Bracken Trust, MIND, all school levels, grass-root sports clubs , and increase membership as a result.

#### **PUBLIC BENEFIT STATEMENT**

The trustees of the RIBA confirm that this report provides a summary of the main activities undertaken by the charity to carry out its charitable purpose for the public benefit.

#### **FINANCIAL REVIEW**

The Financial Statements show net income for the year of £45,017 (2023 - Net income £9,454). Income was up from £62,656 in 2023 to £103,261 in 2024 due to a Grant from Sportslot of £25,500 and Postcode Lottery of £20,885 but Expenditure also increased to £58,244 compared to £53,202 in 2023.

Income was generated from a number of sources. The main source of income were Green Fees of £32,898, up from £25,816 in 2023. Grants received in the year totalled £46,885 compared to £17,394 in 2023. Membership Subscriptions were £9,217, slightly up from £8,366 in 2023. Income from other activities included Fund raising income, sale of club merchandise and income from the catering franchise and totalled £9,950 which was up from £6,576 in 2023.

The most significant expenditure costs were the stadium Light and Heat which was £25,005 (2023 - £20,090), Repairs and Maintenance £4,008 (2023 - £6,187) and the stadium Cleaning Costs £4,874 (2023 - £5,779).

Fixed Assets are valued at £29,292 compared to £13,751 in 2023, Current Assets total £172,437 compared to £140,880 in 2023 and Current Liabilities are £7,010 up from £4,929 in 2023. The RIBA is the freeholder of the stadium, grounds and car park.

## RADNORSHIRE INDOOR BOWLS ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### RESERVES POLICY

Previously, Radnorshire Indoor Bowls Association was required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The free reserves at 30 September 2024 were £135,159 (2023 - £98,524).

#### INVESTMENT POLICY

In furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Charity not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time.

#### LEGAL AND ADMINISTRATIVE DETAILS

Charity Name:	Radnorshire Indoor Bowls Association	
Registered Charity Number:	1165546	
Registered Company Number:	CE005399	
Registered Office:	Recreation Ground Off Spa Road Llandrindod Wells Powys LD1 5EY	
Trustees:	John Dackers Paul Vaughan Tristan Blanchard Maureen Beckingsale Betty Morgan MBE Corinne Worsley John Yearsley Shanaz Dorkenoo Steventon Gillian John  David Williams	Chair Treasurer from October 2024  Secretary Resigned February 2024  Appointed February 2024 / Retired October 2024 Treasurer from February 2024 to October 2024 Appointed February 2025
Bankers:	HSBC plc Middleton Street Llandrindod Wells Powys LD1 5ER	The Co-operative Bank plc P.O. Box 101 1 Balloon Street Manchester M60 4EP
Independent Examiner:	A C Jones BSc (Econ), FCA Andrew Jones & Co Chartered Accountants The Old Surgery Spa Road Llandrindod Wells Powys LD1 5EY	

## **RADNORSHIRE INDOOR BOWLS ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024**

#### **GOVERNING DOCUMENT**

RIBA is a Charitable Incorporated Organisation and is a registered Charity with the Charity Commission governed by its constitution.

#### **ORGANISATION**

The policy and management of the affairs of the Charity shall be managed by the Trustees

#### **RISK REVIEW**

The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure they still meet the needs of the Charity.

#### **TRUSTEES' RESPONSIBILITIES**

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

Charity law requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities SORP. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015).

Approved by the Trustees on 1 April 2025 and signed on their behalf by:

J F Dackers  
Chairman

## **RADNORSHIRE INDOOR BOWLS ASSOCIATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RADNORSHIRE INDOOR BOWLS ASSOCIATION**

I report to the trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 30 September 2024, which are set out on pages 9 to 15.

#### **Respective Responsibilities of Trustees and Examiner**

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

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

#### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement**

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The account did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A C Jones BSc (Econ) FCA  
Andrew Jones & Co  
Chartered Accountants  
The Old surgery  
Spa Road  
Llandrindod Wells  
Powys  
LD1 5EY

1 April 2025

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

<b>INCOME</b>	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds Year Ended 30/9/2024 £</b>	<b>Total Funds Year Ended 30/9/2023 £</b>
Donations and Legacies		117	1,190	1,307	260
Charitable Activities		63,688	26,000	89,688	51,950
Other Trading Activities		9,950	-	9,950	6,576
Other Income		102	-	102	2,993
Investment Income		2,214	-	2,214	877
<b>TOTAL INCOME</b>	<b>2</b>	<b>76,071</b>	<b>27,190</b>	<b>103,261</b>	<b>62,656</b>
<b>EXPENDITURE</b>					
Costs of Raising Funds		262	-	262	21
Charitable Activities		56,790	1,192	57,982	53,181
<b>TOTAL EXPENDITURE</b>	<b>3</b>	<b>57,052</b>	<b>1,192</b>	<b>58,244</b>	<b>53,202</b>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>		<b>19,019</b>	<b>25,998</b>	<b>45,017</b>	<b>9,454</b>
Transfers Between Funds	4	498	(498)	-	-
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>19,517</b>	<b>25,500</b>	<b>45,017</b>	<b>9,454</b>
Total Funds Brought Forward		144,934	4,768	149,702	140,248
Total Funds Carried Forward		164,451	30,268	194,719	149,702

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

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form an integral part of these Financial Statements.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**BALANCE SHEET  
AT 30 SEPTEMBER 2024**

		<b>2024</b>		<b>2023</b>	
<b>FIXED ASSETS</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Assets	5		29,292		13,751
			29,292		13,751
 <b>CURRENT ASSETS</b>					
Stocks		500		709	
Debtors	6	36,482		12,606	
Cash at Bank and In Hand		135,455		127,565	
			172,437		140,880
 <b>CURRENT LIABILITIES</b>					
Creditors falling due within one year	7	(7,010)		(4,929)	
 <b>NET CURRENT ASSETS</b>					
			165,427		135,951
 <b>NET ASSETS</b>					
	10		194,719		149,702
 <b>THE FUNDS OF THE CHARITY</b>					
Unrestricted Income Funds:					
General Funds		164,451		112,275	
Designated Funds		-		32,659	
			164,451		144,934
Unrestricted Funds	8		164,451		144,934
Restricted Funds	9		30,268		4,768
			194,719		149,702
<b>TOTAL FUNDS</b>	10		194,719		149,702

The financial statements were approved by the board of Trustees on 1 April 2025 and signed on their behalf by:

J F Dackers  
Chairman

P Vaughan  
Treasurer

The notes on pages 8 to 12 form an integral part of these Financial Statements

# RADNORSHIRE INDOOR BOWLS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 1 ACCOUNTING POLICIES

#### **Basis of Preparation**

The Financial Statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **Preparation of Accounts on a Going Concern Basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Exemption from Preparing a Cash Flow Statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Incoming Resources**

Incoming resources including capital grants for the purchase of fixed assets are included in full in the Statement of Financial Activities when these are receivable.

Income represents amounts receivable in the year and includes donations, grants, membership subscriptions, green fees, venue hire and interest received.

#### **Resources Expended**

Resources expended are accounted for on an accruals basis exclusive of VAT. Expenditure is directly attributable to specific activities and has been included in cost categories of costs of generating funds, charitable expenditure and governance of the Charity. Where costs cannot be directly attributed to these categories in respect of administration expenses, it is estimated based on activity levels that 90% of these costs are attributable to direct charitable expenditure and 10% to governance.

#### **Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold Property	0% on cost
Fixtures and Fittings	6.67% / 10% / 20% on cost

Freehold Property is considered to be at least equal to the carrying value of Freehold Property in the Financial Statements and therefore no depreciation has been provided on the building as this would be immaterial.

#### **Voluntary Help and Gifts in Kind**

No value is put on voluntary help or on gifts received that cannot be quantified.

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

#### **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Accounting for Separate Funds**

The financial statements of a charity must differentiate between restricted and unrestricted funds.

Restricted funds are funds subject to specific conditions, imposed by the donor or by the specific terms of the charity appeal less amounts expended for these purposes. Designated funds are income funds of the Charity which have been set aside for specific purposes, less amounts expended for these purposes. Unrestricted funds are all the other funds of the charity.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

<b>2 INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds Year Ended 30/9/2024</b>	<b>Total Funds Year Ended 30/9/2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and Legacies:</b>				
Donations	117	1,190	1,307	260
	<u>117</u>	<u>1,190</u>	<u>1,307</u>	<u>260</u>
<b>Income from Charitable Activities:</b>				
Grants Receivable	20,885	26,000	46,885	17,394
Membership Subscriptions	9,217	-	9,217	8,366
Green Fees	32,898	-	32,898	25,816
League and Competition Entry Fees	688	-	688	374
	<u>63,688</u>	<u>26,000</u>	<u>89,688</u>	<u>51,950</u>
<b>Other Trading Activities:</b>				
Catering Franchise	4,700	-	4,700	3,500
Venue Hire	240	-	240	-
Sponsorship and Advertising	-	-	-	115
200 Club	-	-	-	265
Lottery King	-	-	-	410
Powys Lotto	18	-	18	56
Merchandise	1,059	-	1,059	866
Fund-raising Income	3,933	-	3,933	1,364
	<u>9,950</u>	<u>-</u>	<u>9,950</u>	<u>6,576</u>
<b>Other Income:</b>				
Sundry Receipts	102	-	102	2,993
	<u>102</u>	<u>-</u>	<u>102</u>	<u>2,993</u>
<b>Investment Income:</b>				
Interest Received	2,214	-	2,214	877
	<u>2,214</u>	<u>-</u>	<u>2,214</u>	<u>877</u>
<b>TOTAL INCOME</b>	<u>76,071</u>	<u>27,190</u>	<u>103,261</u>	<u>62,656</u>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

<b>3 EXPENDITURE</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds Year Ended 30/9/2024</b>	<b>Total Funds Year Ended 30/9/2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs of Raising Funds:</b>				
Fund Raising	262	-	262	21
	<u>262</u>	<u>-</u>	<u>262</u>	<u>21</u>
 <b>Charitable Activities</b>				
<b>Costs Directly Allocated to Activities:</b>				
Business and Water Rates	2,372	-	2,372	1,146
Insurances	3,259	-	3,259	3,040
Light and Heat	22,505	-	22,505	18,081
Cleaning Costs	4,874	-	4,874	5,779
Repairs and Maintenance	4,008	-	4,008	6,187
Environmental Disposal Fees	1,302	-	1,302	1,835
Office Costs	1,797	-	1,797	1,005
Advertising and Website Fees	330	-	330	225
Telephone and Internet	794	-	794	753
DBS Checks	33	-	33	33
Bank Charges	-	-	-	126
Card Machine Fees	637	-	637	449
Licences	463	-	463	431
Competition and Travel Costs	80	1,192	1,272	2,704
Trophies and Prizes	2,324	-	2,324	640
Subscriptions and Affiliation Fees	1,583	-	1,583	-
Bursaries for Internationals	-	-	-	25
Sundry Expenses	405	-	405	2,778
Catering	777	-	777	343
Merchandise	580	-	580	937
Donations	120	-	120	50
Depreciation of Owned Fixed Assets	3,659	-	3,659	2,709
Governance Costs (See below)	4,888	-	4,888	3,905
	<u>56,790</u>	<u>1,192</u>	<u>57,982</u>	<u>53,181</u>
 <b>Analysis of Governance Costs</b>				
AGM Expenses	-	-	-	380
Light and Heat	2,500	-	2,500	2,009
Office Costs	200	-	200	112
Telephone	88	-	88	84
Accountancy	1,650	-	1,650	960
Independent Examiner's Fee	450	-	450	360
	<u>4,888</u>	<u>-</u>	<u>4,888</u>	<u>3,905</u>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

<b>4 TRANSFER BETWEEN FUNDS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>
<b>The Transfer Between Funds In The Year Are:</b>	<b>£</b>	<b>£</b>
Transfer of Funds from Restricted Funds to Unrestricted Funds	500	(500)
Transfer of Funds from Unrestricted Funds to Restricted Funds	(2)	2
	498	(498)

<b>5 TANGIBLE FIXED ASSETS</b>	<b>Freehold Property</b>	<b>Equipment, Fixtures &amp; Fittings</b>	<b>Total</b>
<b>Cost or Revaluation</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 October 2023	391	109,008	109,399
Additions	-	19,200	19,200
At 30 September 2024	391	128,208	128,599
<b>Depreciation</b>			
At 1 October 2023	-	95,648	95,648
Charge for year	-	3,659	3,659
At 30 September 2024	-	99,307	99,307
<b>Carrying Amount</b>			
At 30 September 2024	391	28,901	29,292
At 30 September 2023	391	13,360	13,751

<b>6 DEBTORS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other Debtors	20,885	500
Prepayments	15,597	12,106
	36,482	12,606

<b>7 CREDITORS: Amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other Creditors	1,972	360
Accruals	4,870	2,500
Membership Fees in Advance	168	2,069
	7,010	4,929

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

<b>8 UNRESTRICTED FUNDS</b>	<b>At 1/10/2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 30/9/2024</b>
<b>Unrestricted Funds:</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Funds	112,275	76,071	(57,052)	33,157	164,451
<b>Designated Funds:</b>					
Building Fund	32,659	-	-	(32,659)	-
<b>Total Unrestricted Funds</b>	<b>144,934</b>	<b>76,071</b>	<b>(57,052)</b>	<b>498</b>	<b>164,451</b>

During the year, the Trustees undesignated the Building Fund and transferred the balance of funds of £32,659 to General Funds.

<b>9 RESTRICTED FUNDS</b>	<b>At 1/10/2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 30/9/2024</b>
<b>Restricted Income Funds:</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Men's Section	1,663	-	-	-	1,663
Ladies Section	2,109	-	-	-	2,109
Junior Section	996	-	-	-	996
Sportslot	-	25,500	-	-	25,500
LWTC	-	500	-	(500)	-
Disability Bowls Trip	-	1,190	(1,192)	2	-
<b>Total Restricted Funds</b>	<b>4,768</b>	<b>27,190</b>	<b>(1,192)</b>	<b>(498)</b>	<b>30,268</b>

The purposes of Restricted Income Funds are:

**Men's Section** - funds for men's section activities.

**Ladies Section** - funds for Ladies section activities.

**Junior Section** - funds for Junior section activities.

**Sportslot** - grant for replacement of bowls surface and purchase of a shipping container for storage.

**Llandrindod Wells Town Council (LWTC)** - grant for coaching sessions.

**Disability Bowls Trip** - funds for the disability bowls Scotland trip 2024.

<b>10 ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Tangible Fixed Assets</b>	<b>Net current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds - General Funds	29,292	135,159	164,451
Restricted Funds	-	30,268	30,268
	<b>29,292</b>	<b>165,427</b>	<b>194,719</b>

**11 TRUSTEES REMUNERATION AND EXPENSES**

No remuneration directly or indirectly out of the funds of the Charity was paid or payable in the year to any Trustee or to any person or persons known to be connected with any of them.

A total of £1,276 was paid to 2 Trustees (2023 - £304 paid to 4 Trustees) as reimbursement of travel expenses incurred on behalf of RIBA.

**12 TAXATION**

The company is registered as a charity and is therefore not liable to Corporation Tax.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

England & Wales - Charity number 1165546

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# Accounts

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Charity registration number: 1165546  
Company registration number: CE005399

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**RADNORSHIRE INDOOR BOWLS ASSOCIATION  
ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 SEPTEMBER 2023**

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7	Balance Sheet
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## **RADNORSHIRE INDOOR BOWLS ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The Trustees (who are also the Directors for the purpose of Company Law) present their report, together with the Financial Statements of the Charity for the year ended 30 September 2023.

#### **OUR PURPOSE AND ACTIVITIES**

Objectives of the charity as stated in the constitution are as follows:

- The advancement of the amateur sport by promoting the game of bowls for the benefit of residents in Llandrindod Wells and the county of Powys.
- The provision of facilities for learning, coaching, and playing the game of bowls for the benefit of residents of Radnorshire and the wider area, which includes the County of Powys with the object of improving the health, fitness and overall conditions of life.

#### **ACHIEVEMENT AND PERFORMANCE**

The RIBA actively encourages local people of all ages to visit the bowls stadium with the offer of a free taster session to introduce them to the game of bowls. The bowls and bowling shoes are provided free of charge and a complimentary coaching session is provided to teach them the basics of the game. They are given the opportunity to enjoy a game of bowls, meet some of the members, and try out all of the stadium facilities which include free parking, changing rooms, a dining area, and a licensed bar. Hot meals, snacks, and beverages are available from these in-house facilities.

The total membership of the RIBA at the end of 2022/23 season was 205 members (compared to approximately 200 members in 2021/22). A breakdown of these 2022/23 membership figures shows that the RIBA had 183 adult members (compared to 182 adult members in 2021/22), 5 Juniors (compared to 0 Juniors in 2021/22), 12 Social Members (compared to 12 Social Members in 2021/22), and 5 Life Members (compared to 6 Life Members in 2021/22). The RIBA has 12 members who are registered as disabled (2022 – 12).

The RIBA runs various league competitions for the members, held during the day and in the evenings, to encourage members to regularly participate in competitive bowling. A different league competition is organised every weekday, throughout the winter season.

RIBA members regularly play Home & Away fixtures on Saturdays and Sundays over the autumn and winter months, in both the National Club Championships on Saturdays and the National Team Championships on Sundays, plus Over 60's Men's League played on Wednesdays, all organised by Welsh Indoor Bowls.

Of special note is the Veterans' League Competition, held on Thursday afternoons throughout the winter season, for the benefit of our Seniors. This league competition helps to encourage our senior bowlers to keep active and it also provides them with opportunities to socialise with other senior members. This helps to widen their social contacts and allows communication across the peer group. This all helps to promote a healthier lifestyle and mental well-being.

The bowls stadium is usually kept open during the summer months for 4 hours each weekday to enable members and visitors to play bowls.

The RIBA actively encourages disabled people to participate in the sport and regular weekly coaching/playing sessions are provided for our disabled bowlers to enjoy a game of bowls every Friday. This session is also open to disabled non-members. The RIBA can cater for disabled wheelchair bowlers and visually impaired bowlers. We currently have five wheelchairs with two motorised that are specifically designed for use on the rink. All disabled bowlers are welcome at the RIBA, irrespective of their disability. The RIBA also supports a policy of inclusivity for our disabled bowlers by encouraging them to fully participate in all club, league and cup competitions.

There is also a Junior Bowls Section, for members under 18 years of age, who receive regular weekly coaching and playing sessions. The club has sought to introduce the game of bowls to local juniors by offering taster sessions to local primary schools and hosting birthday parties and providing coached sessions along with meals for their entertainment.

The charity has a dedicated team of approximately 30 volunteers, who regularly support our charity. Normally a team of volunteer stewards help to keep the indoor bowls stadium open throughout the year. In the winter season the stadium is open for everyone to play bowls, from October to April, (10am – 9.30pm, seven days a week, subject to bookings). We have reduced opening hours throughout the Summer season. The stadium is open for bowls from May until September from 10am – 4pm on weekdays, with weekend openings by prior arrangement.

A team of volunteer qualified coaches provide regular coaching sessions to all players non-members and members alike. Coaching is also provided for our disabled bowlers and the young bowlers, under 18 years of age, in our Junior Section.

## **RADNORSHIRE INDOOR BOWLS ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

#### **ACHIEVEMENT AND PERFORMANCE (CONTINUED)**

The bar and catering facility is now run by a franchisee.

#### **PLANS FOR THE FUTURE**

The charity will work towards achieving the aims stated in its business plan, revising and developing these in response to all relevant factors. In summary the plan includes:

- Updating of the heating and lighting over the Rinks to all LED's to ensure the Bowls Centre is as energy efficient as possible. To this end we applied for and received £17,394 from the Postcode Lottery, which was put towards the purchase and installation of 30 solar panels plus two batteries. In time this will reduce our electric costs;
- Replacement of the playing surface within the next 1-2 years;
- To consider a project to provide a multi-purpose room, plus storage, which could be utilised by the wider community.
- Developing an effective funding strategy, including opportunities for multi-year and revenue funding, to support and sustain the longer term aims of the charity.

#### **PUBLIC BENEFIT STATEMENT**

The trustees of the RIBA confirm that this report provides a summary of the main activities undertaken by the charity to carry out its charitable purpose for the public benefit.

#### **FINANCIAL REVIEW**

The Financial Statements show net income for the year of £9,454 (2022 - Net income £1,588). Income was up from £52,190 in 2022 to £62,656 in 2023 due to a Grant from the Peoples Postcode Lottery of £17,394 but Expenditure also increased to £53,202 compared to £50,602 in 2022.

Income was generated from a number of sources. The main source of income were Green Fees of £25,816 down slightly from £26,226 in 2022. Grants received in the year totalled £17,394 compared to £5,378 in 2022. Membership Subscriptions were £8,366 up from £8,233 in 2022. Income from other activities included Fund raising income, sale of club merchandise and income from the catering franchise and totalled £6,576 which was down from £9,389 in 2022.

The most significant expenditure costs were the stadium Light and Heat which was £20,090 (2022 - £15,280), Repairs and Maintenance £4,275 (2022 - £6,810) and the stadium Cleaning Costs £5,779 (2022 - £6,656).

Fixed Assets are valued at £13,751 compared to £16,460 in 2022, Current Assets total £135,951 compared to £123,788 in 2022 and Current Liabilities are £4,929 up from £4,325 in 2022. The RIBA is the freeholder of the stadium, grounds and car park.

#### **RESERVES POLICY**

Previously, Radnorshire Indoor Bowls Association was required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The free reserves at 30 September 2023 were £98,524 (2022 - £85,969).

#### **INVESTMENT POLICY**

In furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Charity not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**LEGAL AND ADMINISTRATIVE DETAILS**

Charity Name:	Radnorshire Indoor Bowls Association	
Registered Charity Number:	1165546	
Registered Company Number:	CE005399	
Registered Office:	Recreation Ground Off Spa Road Llandrindod Wells Powys LD1 5EY	
Trustees:	John Dackers Paul Vaughan Tristan Blanchard Don Jenkins  Maureen Beckingsale Betty Morgan MBE Corinne Worsley John Yearsley Shanaz Dorkenoo Steventon Roger Smith  Gillian John	Chair  Resigned March 2023 Treasurer to March 2023  Secretary Resigned February 2024  Co-opted January 2023 Appointed April 2023 Resigned September 2023 Appointed February 2024 Treasurer from February 2024
Bankers:	HSBC plc Middleton Street Llandrindod Wells Powys LD1 5ER	The Co-operative Bank plc P.O. Box 101 1 Balloon Street Manchester M60 4EP
Independent Examiner:	A C Jones BSc (Econ), FCA Andrew Jones & Co Chartered Accountants The Old Surgery Spa Road Llandrindod Wells Powys LD1 5EY	

## **RADNORSHIRE INDOOR BOWLS ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

#### **GOVERNING DOCUMENT**

RIBA is a Charitable Incorporated Organisation and is a registered Charity with the Charity Commission governed by its constitution.

#### **ORGANISATION**

The policy and management of the affairs of the Charity shall be managed by the Trustees

#### **RISK REVIEW**

The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure they still meet the needs of the Charity.

#### **TRUSTEES' RESPONSIBILITIES**

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

Charity law requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities SORP. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Report of the Trustees has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2015).

Approved by the Trustees on 6 March 2024 and signed on their behalf by:

J F Dackers  
Chairman

## **RADNORSHIRE INDOOR BOWLS ASSOCIATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RADNORSHIRE INDOOR BOWLS ASSOCIATION**

I report to the trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 30 September 2023, which are set out on pages 9 to 15.

#### **Respective Responsibilities of Trustees and Examiner**

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

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

#### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement**

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The account did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A C Jones BSc (Econ) FCA  
Andrew Jones & Co  
Chartered Accountants  
The Old surgery  
Spa Road  
Llandrindod Wells  
Powys  
LD1 5EY

8 March 2024

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 30/9/2023	Total Funds Year Ended 30/9/2022
<b>INCOME</b>	Note	£	£	£	£
Donations and Legacies		260	-	260	1,318
Charitable Activities		51,950	-	51,950	39,932
Other Trading Activities		6,576	-	6,576	9,389
Other Income		2,177	816	2,993	1,464
Investment Income		877	-	877	87
<b>TOTAL INCOME</b>	2	61,840	816	62,656	52,190
<b>EXPENDITURE</b>					
Costs of Raising Funds		21	-	21	175
Charitable Activities		51,973	1,208	53,181	50,427
<b>TOTAL EXPENDITURE</b>	3	51,994	1,208	53,202	50,602
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>		9,846	(392)	9,454	1,588
Transfers Between Funds	4	-	-	-	-
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		9,846	(392)	9,454	1,588
Total Funds Brought Forward		135,088	5,160	140,248	138,660
Total Funds Carried Forward		144,934	4,768	149,702	140,248

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

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form an integral part of these Financial Statements.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**BALANCE SHEET  
AT 30 SEPTEMBER 2023**

		<b>2023</b>		<b>2022</b>	
<b>FIXED ASSETS</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Assets	5		13,751		16,460
			13,751		16,460
 <b>CURRENT ASSETS</b>					
Stocks		709		150	
Debtors	6	12,606		553	
Cash at Bank and In Hand		127,565		127,410	
			140,880		128,113
 <b>CURRENT LIABILITIES</b>					
Creditors falling due within one year	7	(4,929)		(4,325)	
 <b>NET CURRENT ASSETS</b>					
			135,951		123,788
 <b>NET ASSETS</b>					
	10		149,702		140,248
 <b>THE FUNDS OF THE CHARITY</b>					
Unrestricted Income Funds:					
General Funds		112,275		102,429	
Designated Funds		32,659		32,659	
Unrestricted Funds	8		144,934		135,088
Restricted Funds	9		4,768		5,160
<b>TOTAL FUNDS</b>	10		149,702		140,248

The financial statements were approved by the board of Trustees on 6 March 2024 and signed on their behalf by:

J F Dackers Chairman	Mrs G John Treasurer
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The notes on pages 8 to 12 form an integral part of these Financial Statements

# RADNORSHIRE INDOOR BOWLS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 1 ACCOUNTING POLICIES

#### **Basis of Preparation**

The Financial Statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **Preparation of Accounts on a Going Concern Basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Exemption from Preparing a Cash Flow Statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Incoming Resources**

Incoming resources including capital grants for the purchase of fixed assets are included in full in the Statement of Financial Activities when these are receivable.

Income represents amounts receivable in the year and includes donations, grants, membership subscriptions, green fees, venue hire and interest received.

#### **Resources Expended**

Resources expended are accounted for on an accruals basis exclusive of VAT. Expenditure is directly attributable to specific activities and has been included in cost categories of costs of generating funds, charitable expenditure and governance of the Charity. Where costs cannot be directly attributed to these categories in respect of administration expenses, it is estimated based on activity levels that 90% of these costs are attributable to direct charitable expenditure and 10% to governance.

#### **Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold Property	0% on cost
Fixtures and Fittings	6.67% / 10% / 20% on cost

Freehold Property is considered to be at least equal to the carrying value of Freehold Property in the Financial Statements and therefore no depreciation has been provided on the building as this would be immaterial.

#### **Voluntary Help and Gifts in Kind**

No value is put on voluntary help or on gifts received that cannot be quantified.

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

#### **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Accounting for Separate Funds**

The financial statements of a charity must differentiate between restricted and unrestricted funds.

Restricted funds are funds subject to specific conditions, imposed by the donor or by the specific terms of the charity appeal less amounts expended for these purposes. Designated funds are income funds of the Charity which have been set aside for specific purposes, less amounts expended for these purposes. Unrestricted funds are all the other funds of the charity.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

<b>2 INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds Year Ended 30/9/2023</b>	<b>Total Funds Year Ended 30/9/2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and Legacies:</b>				
Donations	260	-	260	1,318
	<u>260</u>	<u>-</u>	<u>260</u>	<u>1,318</u>
<b>Income from Charitable Activities:</b>				
Grants Receivable	17,394	-	17,394	5,378
Membership Subscriptions	8,366	-	8,366	8,233
Green Fees	25,816	-	25,816	26,226
League and Competition Entry Fees	374	-	374	95
	<u>51,950</u>	<u>-</u>	<u>51,950</u>	<u>39,932</u>
<b>Other Trading Activities:</b>				
Bar Takings	-	-	-	897
Catering Franchise	3,500	-	3,500	2,766
Venue Hire	-	-	-	20
Sponsorship and Advertising	115	-	115	1,205
200 Club	265	-	265	245
Lottery King	410	-	410	187
Powys Lotto	56	-	56	140
Pool Table	-	-	-	26
Merchandise	866	-	866	610
Fund-raising Income	1,364	-	1,364	3,293
	<u>6,576</u>	<u>-</u>	<u>6,576</u>	<u>9,389</u>
<b>Other Income:</b>				
Sundry Receipts	2,177	816	2,993	1,464
	<u>2,177</u>	<u>816</u>	<u>2,993</u>	<u>1,464</u>
<b>Investment Income:</b>				
Interest Received	877	-	877	87
	<u>877</u>	<u>-</u>	<u>877</u>	<u>87</u>
<b>TOTAL INCOME</b>	<u>61,840</u>	<u>816</u>	<u>62,656</u>	<u>52,190</u>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

<b>3 EXPENDITURE</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds Year Ended 30/9/2023</b>	<b>Total Funds Year Ended 30/9/2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs of Raising Funds:</b>				
Fund Raising	21	-	21	175
	<u>21</u>	<u>-</u>	<u>21</u>	<u>175</u>
 <b>Charitable Activities</b>				
<b>Costs Directly Allocated to Activities:</b>				
Bar Costs	-	-	-	756
Business and Water Rates	1,146	-	1,146	944
Insurances	3,040	-	3,040	2,882
Light and Heat	18,081	-	18,081	13,759
Cleaning Costs	5,779	-	5,779	6,656
Repairs and Maintenance	6,187	-	6,187	6,810
Environmental Disposal Fees	1,835	-	1,835	1,485
Office Costs	1,005	-	1,005	1,276
Advertising	-	-	-	35
Website Fees	225	-	225	1,000
Telephone	753	-	753	612
DBS Checks	33	-	33	175
Bank Charges	126	-	126	220
Card Machine Fees	449	-	449	446
Licences	431	-	431	360
Competition and Travel Costs	1,684	1,020	2,704	2,067
Trophies and Prizes	640	-	640	944
Bursaries for Internationals	25	-	25	250
Sundry Expenses	2,590	188	2,778	2,851
Catering	343	-	343	68
Merchandise	937	-	937	615
Donations	50	-	50	50
Depreciation of Owned Fixed Assets	2,709	-	2,709	2,871
Governance Costs (See below)	3,905	-	3,905	3,295
	<u>51,973</u>	<u>1,208</u>	<u>53,181</u>	<u>50,427</u>
 <b>Analysis of Governance Costs</b>				
AGM Expenses	380	-	380	356
Light and Heat	2,009	-	2,009	1,529
Office Costs	112	-	112	142
Telephone	84	-	84	68
Accountancy	960	-	960	840
Independent Examiner's Fee	360	-	360	360
	<u>3,905</u>	<u>-</u>	<u>3,905</u>	<u>3,295</u>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**4 TRANSFER BETWEEN FUNDS**

There were no transfers between funds in the year.

**5 TANGIBLE FIXED ASSETS**

<b>Cost or Revaluation</b>	<b>Freehold Property £</b>	<b>Equipment, Fixtures &amp; Fittings £</b>	<b>Total £</b>
At 1 October 2022	391	109,008	109,399
Additions	-	-	-
At 30 September 2023	<u>391</u>	<u>109,008</u>	<u>109,399</u>
 <b>Depreciation</b>			
At 1 October 2022	-	92,939	92,939
Charge for year	-	2,709	2,709
At 30 September 2023	<u>-</u>	<u>95,648</u>	<u>95,648</u>
 <b>Carrying Amount</b>			
At 30 September 2023	<u>391</u>	<u>13,360</u>	<u>13,751</u>
At 30 September 2022	<u>391</u>	<u>16,069</u>	<u>16,460</u>

**6 DEBTORS**

	<b>2023 £</b>	<b>2022 £</b>
Other Debtors	500	-
Prepayments	12,106	553
	<u>12,606</u>	<u>553</u>

**7 CREDITORS: Amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Other Creditors	360	2,562
Accruals	2,500	1,200
Membership Fees in Advance	2,069	563
	<u>4,929</u>	<u>4,325</u>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

<b>8 UNRESTRICTED FUNDS</b>	<b>At 1/10/2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 30/9/2023</b>
<b>Unrestricted Funds:</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Funds	102,429	61,840	(51,994)	-	112,275
<b>Designated Funds:</b>					
Building Fund	32,659	-	-	-	32,659
<b>Total Unrestricted Funds</b>	<b>135,088</b>	<b>61,840</b>	<b>(51,994)</b>	<b>-</b>	<b>144,934</b>

<b>9 RESTRICTED FUNDS</b>	<b>At 1/10/2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 30/9/2023</b>
<b>Restricted Income Funds:</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Mens Section	1,985	756	(1,078)	-	1,663
Ladies Section	2,109	-	-	-	2,109
Junior Section	1,066	60	(130)	-	996
<b>Total Restricted Funds</b>	<b>5,160</b>	<b>816</b>	<b>(1,208)</b>	<b>-</b>	<b>4,768</b>

The purposes of Restricted Income Funds are:

**Men's Section** - funds for men's section activities.

**Ladies Section** - funds for Lasection activities.

**Junior Section** - funds for Junior section activities.

<b>10 ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Tangible Fixed Assets £</b>	<b>Net current Assets £</b>	<b>Total £</b>
Unrestricted Funds - General Funds	13,751	98,524	112,275
Unrestricted Funds - Designated Funds	-	32,659	32,659
Restricted Funds	-	4,768	4,768
	<b>13,751</b>	<b>135,951</b>	<b>149,702</b>

**11 TRUSTEES REMUNERATION AND EXPENSES**

No remuneration directly or indirectly out of the funds of the Charity was paid or payable in the year to any Trustee or to any person or persons known to be connected with any of them.

A total of £304 was paid to 4 Trustees as reimbursement of expenses incurred and for travel and attendance at external meetings on behalf of RIBA.

**12 TAXATION**

The company is registered as a charity and is therefore not liable to Corporation Tax.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

England & Wales - Charity number 1165546

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# Accounts

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Charity Number: 1165546  
Company Number: CE005399

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED**  
**30 SEPTEMBER 2021**

**RADNORSHIRE INDOOR BOWLS ASSOCIATION  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 SEPTEMBER 2021**

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10	Balance Sheet
11 - 17	Notes to the Financial Statements

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**TRUSTEES' ANNUAL REPORT FOR THE PERIOD**

From 1<sup>st</sup> January 2021 to 30<sup>th</sup> September 2021

Charity name: Radnorshire Indoor Bowls Association (RIBA)

Charity registration number: 1165546

Company Number : CE005399



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**PERFORMANCE AND OBJECTIVES**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>(i) The advancement of amateur sport by promoting the game of bowls for the benefit of residents in Llandrindod Wells and the county of Powys.</p> <p>(ii) The provision of facilities for learning, coaching and playing the game of bowls for the benefit of residents of Radnorshire and the wider area, which includes the County of Powys with the object of improving the health, fitness and overall conditions of life.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The RIBA actively encourages local people of all ages to visit the bowls stadium with the offer of a free taster session to introduce them to the game of bowls. The bowls and bowling shoes are provided free of charge and a complimentary coaching session is provided to teach them the basics of the game. They are given the opportunity to enjoy a game of bowls, meet some of the members, try out all of the stadium facilities which include free parking, changing rooms, a dining area and a licensed bar. Hot meals, snacks and beverages are available from these in-house facilities.</p> <p>The total membership of the RIBA at the end of 2021 was 167 members (compared to 116 members at the end of 2020). A breakdown of these 2021 membership figures show that the RIBA had 151 adult members (compared to 106 adult members in 2020), 4 Juniors (compared to 0 Juniors in 2020), 9 Social Members (compared to 17 Social Members in 2020) and 3 Life Members (compared to 3 Life Members in 2020). The RIBA has 12 members who are registered as disabled.</p> <p>The RIBA runs various league competitions for the members, held during the day and in the evenings, to encourage members to regularly participate in competitive bowling. A different league competition is organised on every weekday, throughout the winter season.</p> <p>RIBA members regularly play Home &amp; Away fixtures on Saturdays and Sundays over the autumn and winter months, in both the National Club Championships on Saturdays and the National Team Championships on Sundays, plus Over 60's Men's League played on Wednesdays, all organised by the Welsh Indoor Bowls Association.</p> <p>Of special note is the Veterans' League Competition, held on Thursday afternoons throughout the winter season, for the benefit of our Seniors. This league competition helps to encourage our senior bowlers to keep active and it also provides them with opportunities to socialise with other senior members. This helps to widen their social contacts and allow communication across the peer group. This all helps to promote a healthier lifestyle and mental well-being.</p> <p>The bowls stadium is usually kept open during the summer months for 4 hours each weekday (except Thursdays) to enable members and visitors to play bowls.</p>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

		<p>The RIBA actively encourages disabled people to participate in the sport and regular weekly coaching/playing sessions are provided for our disabled bowlers to enjoy a game of bowls every Friday. This session is also open to disabled non-members. The RIBA can cater for disabled wheelchair bowlers and visually impaired bowlers. We currently have five wheelchairs with two motorised that are specifically designed for use on the rink. All disabled bowlers are welcome at the RIBA, irrespective of their disability. The RIBA also supports a policy of inclusivity for our disabled bowlers by encouraging them to fully participate in all club, league and cup competitions.</p> <p>There is also a Junior Bowls Section, for members under 18 years of age, who receive regular weekly coaching and playing sessions. The club has sought to introduce the game of bowls to local juniors by offering taster sessions to local primary schools and hosting birthday parties and providing coached sessions along with meals for their entertainment.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees of the RIBA confirm that this report provides a summary of the main activities undertaken by the charity to carry out its charitable purpose for the public benefit.

**ADDITIONAL INFORMATION (OPTIONAL)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	<p>The charity has a dedicated team of approximately 30 volunteers, who regularly support our charity. Normally a team of volunteer stewards help to keep the indoor bowls stadium open throughout the year. In the winter season the stadium is open for everyone to play bowls, from October to April, (10am – 9.30pm, seven days a week, subject to bookings). We have reduced opening hours throughout the Summer season. The stadium is open for bowls from May until September from 10am – 4pm on weekdays, (except Thursdays) with weekend openings by prior arrangement.</p> <p>The members' bar is regularly kept open by a team of volunteers during the winter season, but it is closed during the summer. We have recently recruited a caterer to run the "Bowler's Retreat" (our bar and café) who will start at the beginning of the 2021-22 season.</p> <p>A team of volunteer qualified coaches provide regular coaching sessions to all players non-members and members alike. Coaching is also provided for our disabled bowlers and the young bowlers, under 18 years of age, in our Junior Section.</p> <p>The Marketing/Fundraising Committee was set up to look at ways of generating new grant and fundraising opportunities for our charity. We have continued to be successful in attaining financial assistance from the Welsh Government and Sport Wales during the pandemic. We have also received a grant from Bags of Help (Tesco-Ground Force), which will be put towards the transport cost for local school sessions. We are entering into our fourth year of sponsorship with our Shirt Sponsors "Butterfills" and "The Chip Shop.", which will hopefully be renewed next year.</p>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**Achievements and Performance**

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The charity has sole ownership of the stadium, car park and grounds, which will ensure that the RIBA will be able to continue to provide a top-class international stadium to promote the game of bowls in Mid- Wales, for the benefit of our local residents and the wider community.</p> <p>The RIBA normally runs various league and cup competitions throughout the winter season to encourage members to regularly attend and fully participate in these bowling events.</p> <p>The facilities of the RIBA are regularly publicised to businesses (particularly hotels) in the local community, to the local press and to various organised groups. We hope that this will encourage more people to come along to the RIBA to find out what is on offer, have a taster bowls session, and hopefully consider joining the club.</p> <p>The RIBA is proud of its catering facility and contracted caterer who has entered into her fourth year providing meals/menu for all customers. A variety of hot meals, snacks and beverages are available in the dining area and a special mention for the Christmas Menu and service, which is well supported. This catering service has proved to be very popular with our members and is much appreciated by them. It has also been opened up to the general public and has resulted in further interest with membership being taken up by members of the public.</p> <p>Social media in the form of Facebook has been widely used to advertise events, such as competitions, club matches and social evenings in the form of Bingo and Quiz Nights. The club has a pages for bowls, social and catering posts which are well supported by club members. They have helped the RIBA to raise its profile, both in the local community and now further afield. Welsh Bowlers Chat has also been utilised to spread the word about RIBA, to the wider bowling community within Wales. Our website is in the process of being revamped and updated.</p>

**ADDITIONAL INFORMATION (OPTIONAL)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	More policies have been added in order to endorse the functioning of the Charity. For the third year Budgets have been set by the Committee/Treasurer to increase the accountability for financial management to members.
Performance of fundraising activities against objectives set	Para 1.41	<p>The trustees have continued to work on fundraising activities. Although Powys County Council have again felt the pinch in the way of reduced funding by central government RIBA has secured Business funding in an effort to remain viable.</p> <p>The Marketing/Fundraising Committee having actively sought and obtained advice from PAVO about applying for grants is continuing to look for opportunities to obtain funding. Our project to develop the much-needed disabled parking bays have come to fruition, thanks to financial support from the Police Commissioner; the Town Council and Sport Wales.</p>
Investment performance against objectives	Para 1.41	<p>Treasurer:</p> <p>This year the trustees agreed to transfer a large portion of the club's funds from the daily chequing account to one with 0.2% interest. Interest received across all accounts totalled £9.47 for the period ended 30 September 2021.</p>
Other		N/A

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**FINANCIAL REVIEW**

Review of the charity's financial position at the end of the period	Para 1.21	<p>Treasurer:</p> <p>For the period ended 30th September 2021:</p> <p>The following figures represent a shorter 9 month period ended 30 September 2021 in comparison to the 12 month period ended 31 December 2020.</p> <p>The Charity like all other organisations suffered badly in 2021 due to the COVID 19 pandemic requiring a prolonged lock down. The Charity is in a healthy financial position despite showing a net loss for the period of £11,622 (down from £22,957 in the previous financial year). Income was down from £42,544 in 2020 to £38,241 in 2021. Fixed assets stand at £10,210 (down from £11,742 in the previous financial year due to depreciation) Current assets total £128,450 (down from £138,540 in the previous financial year). Current liabilities stand at £12,479 (up from £8,330 in the previous financial year). The bar did not trade during the period ended 30 September 2021 (down from a net surplus income of £608 in the previous financial year).</p> <p>Income was generated from a number of sources. The main source of income were Grants Received of £27,627 (up from £8,000 in the previous financial year). Membership subscriptions were £2,835 (down from £8,393 in the previous financial year). Green fees, competition and league fees brought in £4,498 (down from £11,068 in the previous financial year). A number of other income raising activities were also held throughout the year e.g. Fund raising, sale of club shirts and catering franchise in total income of £2,634 (down from £4,062 in the previous financial year).</p> <p>The most significant expenditure costs were: The stadium heating and lighting (£5,101), repairs &amp; maintenance (£31,618) and the stadium cleaning costs (£1,204). The RIBA now has ownership of the stadium, grounds and car park.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>As owners of the stadium and grounds the Trustees are responsible for maintenance. The current funds are being allocated to a number of projects, repairs and improvements to the facilities at the RIBA.</p> <p>We need to hold reserves to cover the cost of any planned and unexpected repair and maintenance costs. With future plans for disabled parking bays and a possible extension for additional storage and possible conference room (In Planning).</p> <p>The RIBA will also be responsible for up to 50% of the ongoing costs to maintain and repair the shared access road on the Pavilion site.</p> <p>Additional reserve funds will also be needed to supply and fit a new bowls carpet (£35,000+) within the next 2-3 years.</p>
Amount of free reserves held	Para 1.22	£89,915 down from £99,532 in the previous year.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**ADDITIONAL INFORMATION (OPTIONAL)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The RIBA's principal source of funds is the receipt in payment of green fees These are payable at an hourly rate, which all patrons pay to play bowls in the stadium.  Members also pay an annual membership fee, in addition to their green fees. Details of this income are shown in the Financial Review section of this report.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	Failure to attract sufficient volunteers/trustees to maintain the running of the charity. Although, due to the pandemic our membership levels are under pressure, a principal risk is a reduction in membership year on year with an aging populous in which to recruit new members. The club's promotion of activities with junior members and invitations to schools to utilise the facilities will start again once the Covid-19 restrictions allow.
Other		We have continued to review our policies on a regular basis. Policy Documents are on display within the club for all to see and abide by.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Charity Commission Scheme
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	At the 2021 AGM the membership approved the re-appointment of three trustees, as per our constitution.

**ADDITIONAL INFORMATION (OPTIONAL)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The trustees introduction booklet explaining all about the club, its facilities and how it operates. Additional guidance has been sought from on-line sources such as <a href="https://www.volunteernow.co.uk/publications">https://www.volunteernow.co.uk/publications</a> and <a href="https://www.diycommitteeguide.org/resource">https://www.diycommitteeguide.org/resource</a> Powys Association of Voluntary Organisations has been a good source of training for the officers of the Charity. The club requests the Trustees to annually submit a declaration stating that they are fit and proper to hold the position of Trustee.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity operates with three officers holding the positions of Chair, Secretary and Treasurer. A committee of between 6 -12 trustees set policy and budgets for each year. A group of volunteers known as stewards control the daily use of the facility particularly the booking and charging of rink use. A caterer is co-located providing a cafeteria service from the club's kitchen on a yearly franchise basis.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

Relationship with any related parties	Para 1.51	The RIBA has developed a close working relationship with our local PAVO group, based in Llandrindod Wells. PAVO have provided us with valuable advice and support applying for grants throughout the year. Powys County Council provide a Disclosure Barring Service which is used for checks on coaches and contractors.
Other		N/A

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity name	Radnorshire Indoor Bowls Association
Other name the charity uses	RIBA
Registered charity number	1165546
Charity's principal address	Recreation Ground Off Spa Road Llandrindod Wells Powys LD1 5EY

**Names of the charity trustees who manage the charity:**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Vaughan	Chairman		RIBA Membership
2	Tristan Blanchard	Trustee		RIBA Membership
3	Ken Evans	Trustee		RIBA Membership
4	Don Jenkins	Treasurer		RIBA Membership
5	Maureen Beckingsale	Trustee		RIBA Membership
6	Betty Morgan MBE	Trustee		RIBA Membership
7	Corinne Worsley	Secretary		RIBA Membership

Corporate trustees – names of the directors at the date the report was approved

<b>Director name</b>		
N/A		

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
N/A		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how these falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

RADNORSHIRE INDOOR BOWLS ASSOCIATION

REPORT OF THE TRUSTEES  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

ADDITIONAL INFORMATION (OPTIONAL)


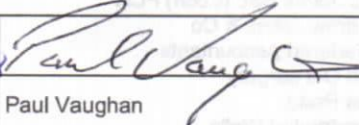
Names and addresses of advisers (Optional information)		
Type of adviser	Name	Address
Independent Examiner	A C Jones of Andrew Jones & Co Chartered Accountants	The Old Surgery, Spa Road, Llandrindod Wells, Powys, LD1 5EY
Solicitor	Sydney G Thomas & Co	West End House, 8, West Street, Builth Wells, Powys, LD2 3AH
Funding	PAVO	30 Ddole Road Industrial Estate, Llandrindod Wells, Powys, LD1 6DF
Name of chief executive or names of senior staff members (Optional information)		

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
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Declarations

The trustees declare that they have approved the trustees' report above.		
Signed on behalf of the charity's trustees:		
Signature(s)		
Full name(s)	Don Jenkins	Paul Vaughan
Position (e.g. Secretary, Chair, etc)	Treasurer	Chair
Date	22/03/22	22/3/2022.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**OF RADNORSHIRE INDOOR BOWLS ASSOCIATION**

I report to the trustees on my examination of the accounts of the Charitable Incorporated Organisation for the period ended 30 September 2021, which are set out on pages 10 to 18.

**Respective Responsibilities of Trustees and Examiner**

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

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

**Independent Examiner's Statement**

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A C Jones BSc (Econ) FCA  
 Andrew Jones & Co  
 Chartered Accountants  
 The Old surgery  
 Spa Road  
 Llandrindod Wells  
 Powys  
 LD1 5EY

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
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A C Jones BSc (Econ) FCA  
Andrew Jones & Co  
Chartered Accountants  
The Old surgery  
Spa Road  
Llandrindod Wells  
Powys  
LD1 5EY

31 March 2022

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Period Ended 30/09/2021 £	Total Funds Year Ended 31/12/2020 £
<b>INCOME</b>					
Donations and Legacies		507	42	549	6,399
Charitable Activities		22,333	12,627	34,960	27,461
Other Trading Activities		2,149	485	2,634	8,165
Other Income		89	-	89	404
Investment Income		9	-	9	115
<b>TOTAL INCOME</b>	2	<u>25,087</u>	<u>13,154</u>	<u>38,241</u>	<u>42,544</u>
<b>EXPENDITURE</b>					
Costs of Raising Funds		36	-	36	-
Charitable Activities		39,527	10,300	49,827	65,501
<b>TOTAL EXPENDITURE</b>	3	<u>39,563</u>	<u>10,300</u>	<u>49,863</u>	<u>65,501</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>					
		(14,476)	2,854	(11,622)	(22,957)
Transfers between funds	4	3,327	(3,327)	-	-
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<u>(11,149)</u>	<u>(473)</u>	<u>(11,622)</u>	<u>(22,957)</u>
Total Funds brought forward		143,933	6,349	150,282	173,239
Total Funds carried forward		<u>132,784</u>	<u>5,876</u>	<u>138,660</u>	<u>150,282</u>

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

All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 18 form an integral part of these Financial Statements.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**BALANCE SHEET  
30 SEPTEMBER 2021**

		2021		2020	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	5		10,210		11,742
			10,210		11,742
<b>CURRENT ASSETS</b>					
Stocks		525		525	
Debtors	6	529		2,709	
Cash at Bank and In Hand		139,875		143,636	
			140,929		146,870
<b>LIABILITIES</b>					
Creditors falling due w ithin one year	7	(12,479)		(8,330)	
<b>NET CURRENT ASSETS</b>			128,450		138,540
<b>NET ASSETS</b>	10		138,660		150,282
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted Income Funds:					
General Funds		100,125		111,274	
Designated Funds		32,659		32,659	
	8		132,784		143,933
Restricted Funds	9		5,876		6,349
<b>TOTAL FUNDS</b>	10		138,660		150,282

The financial statements were approved by the board of Trustees on 22 March 2022 and signed on their behalf by:

D W Jenkins  
Treasurer

P Vaughan  
Chairman

The notes on pages 12 to 18 form an integral part of these Financial Statements.

## RADNORSHIRE INDOOR BOWLS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2021

#### 1 ACCOUNTING POLICIES

##### Basis of Preparation

The Financial Statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### Preparation of Accounts on a Going Concern Basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Exemption from Preparing a Cash Flow Statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Incoming Resources

Incoming resources including capital grants for the purchase of fixed assets are included in full in the Statement of Financial Activities when these are receivable.

Income represents amounts receivable in the year and includes donations, grants, membership subscriptions, green fees, venue hire and interest received.

##### Resources Expended

Resources expended are accounted for on an accruals basis exclusive of VAT. Expenditure is directly attributable to specific activities and has been included in cost categories of costs of generating funds, charitable expenditure and governance of the Charity. Where costs cannot be directly attributed to these categories in respect of administration expenses, it is estimated based on activity levels that 90% of these costs are attributable to direct charitable expenditure and 10% to governance.

##### Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold Property	0% on cost
Fixtures and Fittings	5% / 6.67% / 10% / 20% on cost

Freehold Property is considered to be at least equal to the carrying value of Freehold Property in the Financial Statements and therefore no depreciation has been provided on the building as this would be immaterial.

##### Voluntary Help and Gifts in Kind

No value is put on voluntary help or on gifts received that cannot be quantified.

##### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Accounting for Separate Funds**

The financial statements of a charity must differentiate between restricted and unrestricted funds.

Restricted funds are funds subject to specific conditions, imposed by the donor or by the specific terms of the charity appeal less amounts expended for these purposes. Designated funds are income funds of the Charity which have been set aside for specific purposes, less amounts expended for these purposes. Unrestricted funds are all the other funds of the charity.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**2 INCOME**

	Unrestricted Funds £	Restricted Funds £	Total Funds Period Ended 30/9/2021 £	Total Funds Year Ended 31/12/2020 £
<b>Donations and Legacies:</b>				
Donations	507	42	549	6,399
	507	42	549	6,399
<b>Income from Charitable Activities:</b>				
Grants Receivable	15,000	12,627	27,627	8,000
Membership Subscriptions	2,835	-	2,835	8,393
Green Fees	4,498	-	4,498	10,981
League and Competition Entry Fees	-	-	-	87
	22,333	12,627	34,960	27,461
<b>Other Trading Activities:</b>				
Bar Takings	-	-	-	4,103
Catering Franchise	1,495	-	1,495	625
Venue Hire	60	-	60	2,310
Sponsorship and Advertising	-	-	-	75
200 Club	-	-	-	145
Lottery King	-	-	-	167
Pool Table	-	-	-	139
Merchandise	90	-	90	56
Fund-raising Income	504	485	989	545
	2,149	485	2,634	8,165
<b>Other Income:</b>				
Sundry Receipts	89	-	89	404
	89	-	89	404
<b>Investment Income:</b>				
Interest Received	9	-	9	115
<b>TOTAL INCOME</b>	<b>25,087</b>	<b>13,154</b>	<b>38,241</b>	<b>42,544</b>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

3

<b>EXPENDITURE</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds Period Ended 30/09/2021 £</b>	<b>Total Funds Year Ended 31/12/2020 £</b>
<b>Costs of Raising Funds:</b>				
Fund Raising	36	-	36	-
	<u>36</u>	<u>-</u>	<u>36</u>	<u>-</u>
<b>Charitable Activities:</b>				
<b>Costs Directly Allocated to Activities:</b>				
Bar Costs	-	-	-	3,495
Insurances	2,068	-	2,068	2,770
Business and Water Rates	481	-	481	617
Light and Heat	5,101	-	5,101	2,652
Telephone	703	-	703	552
Cleaning Costs	1,204	-	1,204	3,428
Repairs and Maintenance	21,318	10,300	31,618	28,370
Environmental Disposal Fees	285	-	285	-
Management Fees	607	-	607	8,087
Office Costs	754	-	754	1,823
Advertising	-	-	-	609
Website Fees	320	-	320	-
Card Machine Fees	307	-	307	376
Licences	270	-	270	746
Competition and Travel Costs	60	-	60	450
Trophies and Prizes	226	-	226	940
Bursaries for Internationals	-	-	-	25
Sundry Expenses	-	-	-	386
Catering	615	-	615	97
Merchandise	-	-	-	20
Subscriptions and Donations	120	-	120	50
Depreciation and Amortisation	1,562	-	1,562	2,196
Input VAT Adjustment	-	-	-	5,604
Governance Costs (See below)	3,526	-	3,526	2,208
	<u>39,527</u>	<u>10,300</u>	<u>49,827</u>	<u>65,501</u>
<b>Analysis of Governance Costs</b>				
Management Fees	67	-	67	899
Light and Heat	567	-	567	295
Office Costs	84	-	84	203
Telephone	78	-	78	61
VAT Compliance Fees	1,560	-	1,560	-
Accountancy	810	-	810	500
Independent Examiner's Fee	360	-	360	250
	<u>3,526</u>	<u>-</u>	<u>3,526</u>	<u>2,208</u>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**4 TRANSFER BETWEEN FUNDS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>
The transfer between funds in the year are:		
Transfer of Core costs from Unrestricted Funds to Restricted Funds:	3,327	(3,327)
	<hr/>	<hr/>
	3,327	(3,327)
	<hr/>	<hr/>

**5 TANGIBLE FIXED ASSETS**

	<b>Freehold Property £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2021	361	99,887	100,248
Additions	30	-	30
	<hr/>	<hr/>	<hr/>
At 31 September 2021	391	99,887	100,278
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 January 2021	-	88,506	88,506
Charge for year	-	1,562	1,562
	<hr/>	<hr/>	<hr/>
At 31 September 2021	-	90,068	90,068
	<hr/>	<hr/>	<hr/>
<b>Carrying Amount</b>			
At 31 September 2021	391	9,819	10,210
	<hr/>	<hr/>	<hr/>
At 31 December 2020	361	11,381	11,742
	<hr/>	<hr/>	<hr/>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

		2021 £	2020 £
6	<b>DEBTORS</b>		
	Prepayments	529	2,709
		529	2,709

		2021 £	2020 £
7	<b>CREDITORS: Amounts falling due within one year</b>		
	Creditors	3,061	837
	Accruals	1,020	750
	VAT Creditor	5,955	4,324
	Membership Fees in Advance	2,443	2,419
		12,479	8,330

	<b>UNRESTRICTED FUNDS</b>				
	At 01/01/2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 30/09/2021 £
Unrestricted Funds:					
General Funds	111,274	25,087	(39,563)	3,327	100,125
Designated Funds:					
Building Fund	32,659	-	-	-	32,659
	143,933	25,087	(39,563)	3,327	132,784

**Purpose of Designated Funds**

The Trustees have designated funds to a building fund towards future repairs and maintenance costs.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**9 RESTRICTED FUNDS**

	<b>At 01/01/2021</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 30/09/2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Income Funds:</b>					
PCC - Disabled car park	2,000	-	(2,000)	-	-
Mens section	852	526	-	-	1,378
Ladies section	2,141	1	-	-	2,142
Juniors section	1,356	-	-	-	1,356
Welsh Government - Disabled car park	-	8,000	(8,000)	-	-
Sports Council Wales	-	3,627	(300)	(3,327)	-
Tesco	-	1,000	-	-	1,000
<b>Total Restricted Funds</b>	<b>6,349</b>	<b>13,154</b>	<b>(10,300)</b>	<b>(3,327)</b>	<b>5,876</b>

The purposes of Restricted Income Funds are:

Powys County Council (PCC)	- funding for disabled car park.
Men's Section	- funds for Men's section activities.
Ladies Section	- funds for Ladies section activities.
Junior Section	- funds for Junior section activities.
Welsh Government	- funds for disabled car park.
Sports Council Wales	- funds for modifications to wheel chair.
Tesco Bags of Help	- funding for transport costs incurred in providing local school sessions.

**10 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds - General Funds	10,210	89,915	100,125
- Designated Funds	-	32,659	32,659
Restricted Funds	-	5,876	5,876
	<b>10,210</b>	<b>128,450</b>	<b>138,660</b>

**12 TRUSTEES REMUNERATION AND EXPENSES**

No remuneration directly or indirectly out of the funds of the Charity was paid or payable in the year to any Trustee or to any person or persons known to be connected with any of them.

No travel expenses were paid to a Trustee (2020 - £NIL).

**13 TAXATION**

The company is registered as a charity and is therefore not liable to Corporation Tax.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

England & Wales - Charity number 1165546

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# Accounts

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**Charity Number: 1165546**  
**Company Number: CE005399**

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2020**

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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11	Balance Sheet
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**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**TRUSTEES' ANNUAL REPORT FOR THE PERIOD**

From 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020

Charity name: Radnorshire Indoor Bowls Association (RIBA)

Charity registration number: 1165546

Company Number : CE005399

**OBJECTIVES AND OBJECTIVES**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>(i)The advancement of amateur sport by promoting the game of bowls for the benefit of residents in Llandrindod Wells and the county of Powys</p> <p>(ii) The provision of facilities for learning, coaching and playing the game of bowls for the benefit of residents of Radnorshire and the wider area, which includes the County of Powys with the object of improving the health, fitness and overall conditions of life.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The RIBA actively encourages local people of all ages to visit the bowls stadium with the offer of a free taster session to introduce them to the game of bowls. The bowls and bowling shoes are provided free of charge and a complimentary coaching session is provided to teach them the basics of the game. They are given the opportunity to enjoy a game of bowls, meet some of the members, try out all of the stadium facilities which include free parking, changing rooms, a dining area and a licensed bar. Hot meals, snacks and beverages are available from these in-house facilities. Due TO Covid-19 we had to close the club from 10<sup>th</sup> March through to the end of the year, which obviously had an impact on membership numbers. The total membership of the RIBA at the end of 2020 was 191 members (compared to 191 members at the end of 2019). A breakdown of these 2020 membership figures show that the RIBA had 29 Full Members (compared to 30 full members in 2019), 4 Juniors (compared to 3 Juniors in 2019), 138 Seniors (compared to 138 Seniors in 2019), 17 Social Members (compared to 13 Social Members in 2019) and 3 Life Members (compared to 4 Life Members in 2019). The Senior Members are men and women aged 60+. The Senior Members form 72% of the total RIBA membership in 2020 (compared to 73% in 2019). The RIBA has 7 members who are registered as disabled.</p> <p>The RIBA runs various league competitions for the members, held during the day and in the evenings, to encourage members to regularly participate in competitive bowling. A different league competition is organised on every weekday, throughout the winter season. RIBA members regularly play Home &amp; Away fixtures on Saturdays and Sundays over the autumn and winter months, in both the National Club Championships on Saturdays and the National Team Championships on Sundays, plus Over 60's Men's League played on Wednesdays, all organised by the Welsh Indoor Bowls Association.</p> <p>Of special note is the Veterans' League Competition, held on Thursday afternoons throughout the winter season, for the benefit of our Senior Members. This league competition helps to encourage our senior bowlers to keep active and it also provides them with opportunities to socialise with other senior members. This helps to widen their social contacts and allow communication across the peer group. This all helps to promote a healthier lifestyle and mental well-being.</p>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

		<p>The bowls stadium is usually kept open during the summer months for 4 hours each weekday (except Thursdays) to enable members and visitors to play bowls. However, that has not been possible this year..</p> <p>The RIBA actively encourages disabled people to participate in the sport and regular weekly coaching/playing sessions are provided for our disabled bowlers to enjoy a game of bowls every Friday. However, again it has not been possible to do so this year apart from the first two and a half months. This session is also open to disabled non-members. The RIBA can cater for disabled wheelchair bowlers and visually impaired bowlers. We currently have five wheelchairs with one motorised that are specifically designed for use on the rink. All disabled bowlers are welcome at the RIBA, irrespective of their disability. The RIBA also supports a policy of inclusivity for our disabled bowlers by encouraging them to fully participate in all club, league and cup competitions. This year three of our disabled members were chosen to represent Wales in the Commonwealth Games, which due to Covid-19 did not take place.</p> <p>There is also a Junior Bowls Section, for members under 18 years of age, who receive regular weekly coaching and playing sessions. The club has sought to introduce the game of bowls to local juniors by hosting birthday parties and providing coached sessions along with meals for their entertainment. Not during the pandemic.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees of the RIBA confirm that this report provides a summary of the main activities undertaken by the charity to carry out its charitable purpose for the public benefit.

**ADDITIONAL INFORMATION (OPTIONAL)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The Marketing/Fundraising Committee was set up to look at ways of generating new grant and fundraising opportunities for our charity. This year we have been successful in attaining financial support for putting in place social distancing measures and sanitising equipment. An application for financial assistance although delayed is expected shortly (March 2021) from Bags of Help (Tesco-Ground Force), which will be put towards the transport cost for local school sessions. We are entering into our third year of sponsorship with our Shirt Sponsors "Butterfills" and "The Chip Shop." A total of £800 was generated enabling the club to reduce the cost of the shirt to members by £10 per person. A builder of social housing who offers grants to local non-profit organisations has provided a contribution towards the replacement of six sets of bowling shoes (which are provided free of charge to individuals who do not have any).
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	The charity has a dedicated team of approximately 25 volunteers, who regularly support our charity. Normally a team of volunteer stewards help to keep the indoor bowls stadium open throughout the year. However due to the pandemic this year has seen only just over two months of bowls has been possible. In the winter season the stadium is open for everyone to play bowls, from October to April, (10am - 10pm, seven days a week). We have reduced opening hours throughout the Summer season. The stadium is open for bowls from May until September from 10am –

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

		<p>4pm on weekdays, (except Thursdays) with weekend openings by prior arrangement.</p> <p>The members' bar is regularly kept open by a team of volunteers during the winter season, but it is closed during the summer.</p> <p>A team of volunteer qualified coaches provide regular coaching sessions to all players non-members and members alike. Coaching is also provided for our disabled bowlers and the young bowlers, under 18 years of age, in our Junior Section.</p>
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**Achievements and Performance**

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The most significant achievement of the charity this year has been the development and entry of our disabled bowlers on a national level. This saw some of our members achieve commendable results in their disabled categories, in the Welsh Learning Disability Categories, winning three Gold medals.</p> <p>The charity has sole ownership of the stadium, car park and grounds, which will ensure that the RIBA will be able to continue to provide a top-class international stadium to promote the game of bowls in Mid- Wales, for the benefit of our local residents and the wider community.</p> <p>The RIBA normally runs various league and cup competitions throughout the winter season to encourage members to regularly attend and fully participate in these bowling events.</p> <p>The facilities of the RIBA are regularly publicised to businesses (particularly hotels) in the local community, to the local press and to various organised groups. We hope that this will encourage more people to come along to the RIBA to find out what is on offer, have a taster bowls session, and hopefully consider joining the club.</p> <p>The RIBA is proud of its catering facility and contracted caterer who has entered into her third year providing meals/menu for all customers. A variety of hot meals, snacks and beverages are available in the dining area and a special mention for the Christmas Menu and service, which is well supported. This catering service has proved to be very popular with our members and is much appreciated by them. It has also been opened up to the general public and has resulted in further interest with membership being taken up by members of the public.</p> <p>Social media in the form of Facebook has been widely used to advertise events, such as competitions, club matches and social evenings in the form of Bingo and Quiz Nights. The club has a site for bowls and catering posts which are well supported by club members. They have helped the RIBA to raise its profile, both in the local community and now further afield. Welsh Bowlers Chat has also been utilised to spread the word about RIBA, to the wider bowling community within Wales.</p>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**ADDITIONAL INFORMATION (OPTIONAL)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	More policies have been added in order to endorse the functioning of the Charity. For the second year Budgets have been set by the Committee/Treasurer to increase the accountability for financial management to members.
Performance of fundraising activities against objectives set	Para 1.41	<p>The trustees have continued to work on fundraising activities. Although Powys County Council have again felt the pinch in the way of reduced funding by central government RIBA has secured Business funding in an effort to remain viable.</p> <p>The Marketing/Fundraising Committee having actively sought and obtained advice from PAVO about applying for grants is continuing to look for opportunities to obtain funding. With plans to develop the much-needed disabled parking bays we expect our efforts to be rewarded in 2021.</p>
Investment performance against objectives	Para 1.41	<p>Treasurer</p> <p>Our deposit Account balance at 1 January 2020 was £109,732.16 interest earned during 2020 was £115.48 and a deposit made of £2,000.00 giving a balance of £111,847.64 as of the 31<sup>st</sup> December 2020.</p> <p>Further consideration may be given in 2021 on looking to invest some of these monies into an higher interest source.</p>
Other		N/A

**FINANCIAL REVIEW**

Review of the charity's financial position at the end of the period	Para 1.21	<p>Treasurer</p> <p>For the year ended 31<sup>st</sup> December 2020:</p> <p>The charity like all other organisation suffered badly during 2020 due to the Covid 19 pandemic requiring a prolonged lock down. The charity suffered a net loss of £22,957. Income was down from £61,717 in 2019 to £42,544 in 2020. Fixed assets stand at £11,742. Current assets total £138,540. The Bar trading account shows a net surplus income of £608 (Compared to £4,235 in the previous financial year).</p> <p>Income was generated from a number of sources. Membership subscriptions were £8,393 Green Fees, Competition and League Fees brought in £11,068. Grants received were £6,000 (Unrestricted) and 2,000 (Unrestricted). Donations were £1,980 (Unrestricted) and £4,419 (Restricted). A number of other activities were also held throughout the year e.g. Fund raising, Sale of club Shirts, Bingo, venue hire, catering franchise and sponsorship generating income of £4,062 and we also received Sundry Receipts of £404 and Interest of £115.</p> <p>Funds from our Junior, Men's and Ladies sections totalling £4,419 were introduced to the accounts as restricted Funds.</p> <p>The most significant expenditure costs were: the stadium heating and lighting (£2,652) repairs &amp; maintenance (£28,370) stadium cleaning costs, (£3,428). Insurance (£2,770) Office costs (£1,823) Management Fees (£8,087). Various other expenditure items made up a total expenditure of £65,501.</p>
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**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

		<p>During the lockdown period it was decided to take advantage of this to carry out some much needed maintenance.</p> <p>The charity has taken advantage of any grants available to us due to the pandemic and have several projects planned for 2021.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>As owners of the stadium and grounds the Trustees are responsible for maintenance. The current funds are being allocated to a number of projects, repairs and improvements to the facilities at the RIBA.</p> <p>We need to hold reserves to cover the cost of any planned and unexpected repair and maintenance costs. With future plans for disabled parking bays and a possible extension for additional storage and possible conference room (In Planning).</p> <p>The RIBA will also be responsible for up to 50% of the ongoing costs to maintain and repair the shared access road on the Pavilion site. Trustees have now appointed a Centre Manager under contract to the RIBA and this will mean a lower profit in this and next year's financial statements.</p> <p>Additional reserve funds will also be needed to supply and fit a new bowls carpet (£35,000+) within the next 2-3 years.</p>
Amount of free reserves held	Para 1.22	£99,532
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern

**ADDITIONAL INFORMATION (OPTIONAL)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>The RIBA's principal source of funds is the receipt in payment of green fees These are payable at an hourly rate, which all patrons pay to play bowls in the stadium.</p> <p>Members also pay an annual membership fee, in addition to their green fees. Details of this income are shown in the Financial Review section of this report.</p>
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	<p>Failure to attract sufficient volunteers/trustees to maintain the running of the charity.</p> <p>Although, due to the pandemic our membership levels are under pressure, a principal risk is a reduction in membership year on year with an aging populous in which to recruit new members. Hence the club's promotion of activities with junior members and invitations to schools to utilise the facilities.</p>
Other		<p>This year has seen the introduction of new policies. Financial Management and Equality / Diversity are two that should greatly assist in maintaining a defined resolution and process by which the committee can deal with certain issues that may have caused problems in years gone by.</p> <p>Policy Documents are now on display within the club for all to see and abide by.</p>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Charity Commission Scheme
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	At the 2019 AGM the membership approved the re-appointment of three trustees, Tristan Blanchard, Don Jenkins and Maureen Beckingsale, who had retired and then been re-appointed under Section 13(b) of our constitution, where one-third of trustees retired using the rotational system.

**ADDITIONAL INFORMATION (OPTIONAL)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	This year the trustees have created an introduction booklet explaining all about the club, its facilities and how it operates. Additional guidance has been sought from on-line sources such as <a href="https://www.volunteernow.co.uk/publications">https://www.volunteernow.co.uk/publications</a> and <a href="https://www.diycommitteeguide.org/resource">https://www.diycommitteeguide.org/resource</a>  <u>Powys Association of Voluntary Organisations has been a good source of training for the officers of the Charity.</u> The club requests the Trustees to annually submit a declaration stating that they are fit and proper to hold the position of Trustee.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity operates with three officers holding the positions of Chair, Secretary and Treasurer. A committee of between 6 -12 trustees set policy and budgets for each year. A group of volunteers known as stewards control the daily use of the facility particularly the booking and charging of rink use. A Manager for the facility has been contracted to run the day to activities and the facilities belonging to RIBA. A caterer is co-located providing a cafeteria service from the club's kitchen on a yearly franchise basis.
Relationship with any related parties	Para 1.51	The RIBA has developed a close working relationship with our local PAVO group, based in Llandrindod Wells. PAVO have provided us with valuable advice and support applying for grants throughout the year. Powys County Council provide a Disclosure Barring Service which is used for checks on coaches and contractors.
Other		N/A

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity name	Radnorshire Indoor Bowls Association
Other name the charity uses	RIBA
Registered charity number	1165546
Charity's principal address	Recreation Ground Off Spa Road Llandrindod Wells Powys LD1 5EY

**Names of the charity trustees who manage the charity:**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Vaughan	Chairman		RIBA Membership
2	Tristan Blanchard	Trustee		RIBA Membership
3	Ken Evans	Trustee		RIBA Membership
4	Don Jenkins	Treasurer		RIBA Membership
5	Maureen Beckingsale	Trustee		RIBA Membership
6	Betty Morgan MBE	Trustee		RIBA Membership
7	Corinne Worsley	Secretary	From Dec 2020	RIBA Membership

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how these falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**ADDITIONAL INFORMATION (OPTIONAL)**

<b>Names and addresses of advisers (Optional information)</b>
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**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>Type of adviser</b>	<b>Name</b>	<b>Address</b>
<b>Independent Examiner</b>	A C Jones of Andrew Jones & Co Chartered Accountants	The Old Surgery, Spa Road, Llandrindod Wells, Powys, LD1 5EY
<b>Solicitor</b>	Sydney G Thomas & Co	West End House, 8, West Street, Builth Wells, Powys, LD2 3AH
<b>Funding</b>	PAVO	30 Ddole Road Industrial Estate, Llandrindod Wells, Powys, LD1 6DF
<b>Name of chief executive or names of senior staff members (Optional information)</b>		
Centre Manager - Michael Evans		

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

N/A

**Declarations**

<b>The trustees declare that they have approved the trustees' report above.</b>		
<b>Signed on behalf of the charity's trustees:</b>		
<b>Signature(s)</b>		
<b>Full name(s)</b>	Don Jenkins	Paul Vaughan
<b>Position (e.g. Secretary, Chair, etc)</b>	Treasurer	Chair
<b>Date</b>	13 May 2021	13 May 2021

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF RADNORSHIRE INDOOR BOWLS ASSOCIATION**

I report to the trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 31 December 2020, which are set out on pages 10 to 18.

**Respective Responsibilities of Trustees and Examiner**

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

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

**Independent Examiner's Statement**

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A C Jones BSc (Econ) FCA  
Andrew Jones & Co  
Chartered Accountants  
The Old surgery  
Spa Road  
Llandrindod Wells  
Powys  
LD1 5EY

25 August 2021

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31/12/2020 £	Total Funds Year Ended 31/12/2019 £
<b>INCOME</b>					
Donations and Legacies		1,980	4,419	6,399	3,017
Charitable Activities		25,461	2,000	27,461	39,636
Other Trading Activities		8,165	-	8,165	14,603
Other Income		404	-	404	4,198
Investment Income		115	-	115	263
<b>TOTAL INCOME</b>	2	36,125	6,419	42,544	61,717
<b>EXPENDITURE</b>					
Costs of Raising Funds		-	-	-	-
Charitable Activities		65,431	70	65,501	52,806
<b>TOTAL EXPENDITURE</b>	3	65,431	70	65,501	52,806
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>					
		(29,306)	6,349	(22,957)	8,911
Transfers between funds	4	256	(256)	-	-
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		(29,050)	6,093	(22,957)	8,911
Total Funds brought forward		178,583	256	178,839	169,928
Prior Year Adjustment	5	(5,600)	-	(5,600)	-
Total Funds carried forward		143,933	6,349	150,282	178,839

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

All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 18 form an integral part of these Financial Statements.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**BALANCE SHEET  
31 DECEMBER 2020**

		2020		2019	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	6		11,742		13,938
			11,742		13,938
<b>CURRENT ASSETS</b>					
Stocks		525		2,074	
Debtors	7	2,709		6,277	
Cash at Bank and In Hand		143,636		167,210	
			146,870		175,561
<b>LIABILITIES</b>					
Creditors falling due w ithin one year	8	(8,330)		(10,660)	
<b>NET CURRENT ASSETS</b>			138,540		164,901
<b>NET ASSETS</b>	11		150,282		178,839
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted Income Funds:					
General Funds		111,018		145,924	
Designated Funds		32,659		32,659	
			143,933		178,583
Restricted Funds	10		6,349		256
<b>TOTAL FUNDS</b>	11		150,282		178,839

The financial statements were approved by the board of Trustees on 13 May 2021 and signed on their behalf by:

D W Jenkins  
Treasurer

P Vaughan  
Chairman

The notes on pages 12 to 18 form an integral part of these Financial Statements.

## RADNORSHIRE INDOOR BOWLS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 ACCOUNTING POLICIES

##### **Basis of Preparation**

The Financial Statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **Preparation of Accounts on a Going Concern Basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Exemption from Preparing a Cash Flow Statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Incoming Resources**

Incoming resources including capital grants for the purchase of fixed assets are included in full in the Statement of Financial Activities when these are receivable.

Income represents amounts receivable in the year and includes donations, grants, membership subscriptions, green fees, venue hire and interest received.

##### **Resources Expended**

Resources expended are accounted for on an accruals basis exclusive of VAT. Expenditure is directly attributable to specific activities and has been included in cost categories of costs of generating funds, charitable expenditure and governance of the Charity. Where costs cannot be directly attributed to these categories in respect of administration expenses, it is estimated based on activity levels that 90% of these costs are attributable to direct charitable expenditure and 10% to governance.

##### **Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold Property	0% on cost
Fixtures and Fittings	5% / 6.67% / 10% / 20% on cost

Freehold Property is considered to be at least equal to the carrying value of Freehold Property in the Financial Statements and therefore no depreciation has been provided on the building as this would be immaterial.

##### **Voluntary Help and Gifts in Kind**

No value is put on voluntary help or on gifts received that cannot be quantified.

##### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Accounting for Separate Funds**

The financial statements of a charity must differentiate between restricted and unrestricted funds.

Restricted funds are funds subject to specific conditions, imposed by the donor or by the specific terms of the charity appeal less amounts expended for these purposes. Designated funds are income funds of the Charity which have been set aside for specific purposes, less amounts expended for these purposes. Unrestricted funds are all the other funds of the charity.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2 Income**

	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31/12/2020 £	Total Funds Year Ended 31/12/2019 £
<b>Donations and Legacies:</b>				
Donations	1,980	4,419	6,399	3,017
	1,980	4,419	6,399	3,017
<b>Income from Charitable Activities:</b>				
Grants Receivable	6,000	2,000	8,000	-
Membership Subscriptions	8,393	-	8,393	9,336
Green Fees	10,981	-	10,981	30,300
League and Competition Entry Fees	87	-	87	-
	25,461	2,000	27,461	39,636
<b>Other Trading Activities:</b>				
Bar Takings	4,103	-	4,103	8,538
Catering Franchise	625	-	625	1,397
Venue Hire	2,310	-	2,310	-
Sponsorship and Advertising	75	-	75	-
200 Club	145	-	145	550
Lottery King	167	-	167	137
Heart of Wales	-	-	-	649
Pool Table	139	-	139	-
Merchandise	56	-	56	-
Fund-raising Income	545	-	545	3,332
	8,165	-	8,165	14,603
<b>Other Income:</b>				
Sundry Receipts	404	-	404	4,198
	404	-	404	4,198
<b>Investment Income:</b>				
Interest Received	115	-	115	263
<b>TOTAL INCOME</b>	<b>36,125</b>	<b>6,419</b>	<b>42,544</b>	<b>61,717</b>

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds Year Ended 31/12/2020 £</b>
<b>3</b>			
<b>Costs of Raising Funds:</b>			
Fund Raising	-	-	-
	-	-	-
<b>4</b>			
<b>Charitable Activities:</b>			
<b>Costs Directly Allocated to Activities:</b>			
Bar Costs	3,495	-	3,495
Insurances	2,770	-	2,770
Business and Water Rates	617	-	617
Light and Heat	2,652	-	2,652
Telephone	552	-	552
Cleaning Costs	3,428	-	3,428
Repairs and Maintenance	28,370	-	28,370
Management Fees	8,087	-	8,087
Office Costs	1,823	-	1,823
Advertising	609	-	609
Card Machine Fees	376	-	376
Licences	746	-	746
Competition and Travel Costs	450	-	450
Trophies and Prizes	940	-	940
Bursaries for Internationals	25	-	25
Sundry Expenses	316	70	386
Catering	97	-	97
Merchandise	20	-	20
Subscriptions and Donations	50	-	50
Depreciation and Amortisation	2,196	-	2,196
Input VAT Adjustment	5,604	-	5,604
Governance Costs (See below)	2,208	-	2,208
	65,431	70	65,501
<b>6</b>			
<b>Analysis of Governance Costs</b>			
Management Fees	899	-	899
Light and Heat	295	-	295
Office Costs	203	-	203
Telephone	61	-	61
Accountancy	500	-	500
Independent Examiner's Fee	250	-	250
	2,208	-	2,208

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**4 TRANSFER BETWEEN FUNDS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>
The transfer between funds in the year are:		
Transfer of Core costs from Unrestricted Funds to Restricted Funds:	-	-
Transfer of Unrestricted Funds to Restricted Funds	256	(256)
	256	(256)

**5 PRIOR YEAR ADJUSTMENT**

The prior year adjustment is an overstatement of the VAT debtor totalling £2,854 and the under provision of creditors totalling £2,746.

**6 TANGIBLE FIXED ASSETS**

	<b>Freehold Property £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2020	361	99,887	100,248
Additions	-	-	-
Disposals	-	-	-
	361	99,887	100,248
At 31 December 2020	361	99,887	100,248
<b>Depreciation</b>			
At 1 January 2020	-	86,310	86,310
Charge for year	-	2,196	2,196
On Disposals	-	-	-
	-	88,506	88,506
At 31 December 2020	-	88,506	88,506
<b>Carrying Amount</b>			
At 31 December 2020	361	11,381	11,742
At 31 December 2019	361	13,577	13,938

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

		2020 £	2019 £
7	<b>DEBTORS</b>		
	Other Debtors	-	3,092
	VAT Debtor	-	3,185
	Prepayments	2,709	-
		2,709	6,277

		2020 £	2019 £
8	<b>CREDITORS: Amounts falling due within one year</b>		
	Creditors	837	3,702
	Accruals	750	-
	VAT Creditor	4,324	-
	Membership Fees in Advance	2,419	6,958
		8,330	10,660

	<b>(Restated)</b>				
	At 01/01/2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/12/2020 £
9	<b>UNRESTRICTED FUNDS</b>				
	Unrestricted Funds:				
	General Funds	140,324	36,125	(65,431)	256
	Designated Funds:				
	Building Fund	32,659	-	-	-
		172,983	36,125	(65,431)	256
	Total Unrestricted Funds				143,933

**Purpose of Designated Funds**

The Trustees have designated funds to a building fund towards future repairs and maintenance costs.

**RADNORSHIRE INDOOR BOWLS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

10 RESTRICTED FUNDS	(Restated)				
	At	Incoming	Outgoing		At
	01/01/2020	Resources	Resources	Transfers	31/12/2020
	£	£	£	£	£
<b>Restricted Income Funds:</b>					
PCC - Disabled car park	-	2,000	-	-	2,000
Mens section	-	852	-	-	852
Ladies section	-	2,141	-	-	2,141
Juniors section	-	1,426	(70)	-	1,356
Disabled fund	256	-	-	(256)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Restricted Funds	256	6,419	(70)	(256)	6,349

The purposes of Restricted Capital Funds are for expenditure on Tangible Fixed Assets as detailed above.

The purposes of Restricted Income Funds are:

Disabled Fund	- funding for disabled facilities.
Powys County Council (PCC)	- funding for disabled car park.
Men's Section	- funds for Men's section activities.
Ladies Section	- funds for Ladies section activities.
Junior Section	- funds for Junior section activities.

**11 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds - General Funds	11,742	99,532	111,274
- Designated Funds	-	32,659	32,659
Restricted Funds	-	6,349	6,349
	<hr/>	<hr/>	<hr/>
	11,742	138,540	150,282

**12 TRUSTEES REMUNERATION AND EXPENSES**

No remuneration directly or indirectly out of the funds of the Charity was paid or payable in the year to any Trustee or to any person or persons known to be connected with any of them.

No travel expenses were paid to a Trustee (2019 - £NIL).

**13 TAXATION**

The company is registered as a charity and is therefore not liable to Corporation Tax.

**14 FINANCIAL STATEMENTS**

The comparative figures have been restated to account for the Disabled Fund of £256 as a Restricted Fund.