

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
THATCHAM BOWLING CLUB

C B Heslop & Company Limited
Chartered Accountants
1 High Street
Thatcham
Berks
RG19 3JG

THATCHAM BOWLING CLUB

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for the year ended 30 SEPTEMBER 2024

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THATCHAM BOWLING CLUB
REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The club's objectives are the promotion of community participation in healthy recreation for the benefit of the community of Thatcham and surrounding areas by the provision of facilities for learning, coaching and playing the sport of lawn bowls.

Significant activities

The club organises and publicises at least one 'open day' each year to attract new players from the local community. It also attends various local community events with the same purpose. The club is open to all with no restrictions on access to membership.

The club participates in 2 Men's and 1 Ladies' leagues for keen competitive players and a programme of 'friendly' matches, club tournaments and competitions to meet the needs of all members, from the competitive to the more social players.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Once again, we managed to keep our membership numbers stable, with a total of 84 playing members, compared to 86 in 2023. We continued to provide opportunities for all members whether it was purely casual, social bowling or competitive bowling in county and national competitions. Our committee is committed to trying to increase recruitment and our membership next year.

Our green is considered to offer one of the finest playing surfaces in the county, a credit to the small team who maintain our green throughout the year.

Our men's league "A" teams were runners-up this year in both the Kennet League (evening) and the Kennet LV league (afternoon). We ran two teams in the Kennet Leagues and three in the Kennet LV. Our ladies won the Ridgeway League. One of our men won the county Secretaries Singles, our ladies won the county Singles and the Senior Triples and four of our players also won the Mixed Double Fours.

We have weathered the financial challenges of massive increases in energy costs, a huge increase in the rent for our premises, and general inflation, by taking timely and appropriate action. We have actively sought grants locally, raising in excess of £7,000 to fund vital capital projects. We were pleased to be able to purchase and install a defibrillator by "crowd funding" from our members. Gift Aid has also benefited us by almost £500.

FINANCIAL REVIEW

Reserves policy

Recent financial pressures have prevented the build-up of significant reserves. This remains an issue for the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

Club Officers are 'ex-officio' trustees.

During the previous year, the club members at the AGM voted to create a new officer role, Safeguarding Officer, and R Terrett was elected to the position. This important role should ensure oversight of the management of relationships with any junior members and vulnerable adults. This function will be required of all clubs by the governing body, Bowls England, from 2025.

THATCHAM BOWLING CLUB

REPORT OF THE TRUSTEES
for the year ended 30 SEPTEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1199062

Principal address

6 Broad Lane
Upper Bucklebury
Reading
Berks
RG7 6QJ

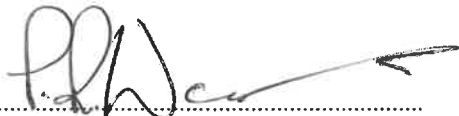
Trustees

M Blizzard Chair
D Davies Trustee (appointed 18.11.2023)
R A New Trustee (appointed 13.11.2023)
G Ballantyne Trustee (appointed 13.11.2023)
R Harris Trustee
S P Wood Trustee
D J Parsonson Treasurer
G M Bloor Trustee
P R Warne Secretary
T F Mortimer Trustee

Independent Examiner

C B Heslop & Company Limited
Chartered Accountants
1 High Street
Thatcham
Berks
RG19 3JG

Approved by order of the board of trustees on 30th October 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'P R Warne', written over a dotted line.

P R Warne - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THATCHAM BOWLING CLUB

Independent examiner's report to the trustees of Thatcham Bowling Club

I report to the charity trustees on my examination of the accounts of Thatcham Bowling Club (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



N Rivers FCA

C B Heslop & Company Limited
Chartered Accountants
1 High Street
Thatcham
Berks
RG19 3JG

Date:12/12/2024.....

THATCHAM BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,863	5,557	28,420	18,508
Charitable activities					
Charitable Activities		9,403	-	9,403	6,039
Total		<u>32,266</u>	<u>5,557</u>	<u>37,823</u>	<u>24,547</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activities		<u>30,865</u>	<u>2,955</u>	<u>33,820</u>	<u>25,673</u>
NET INCOME/(EXPENDITURE)		1,401	2,602	4,003	(1,126)
RECONCILIATION OF FUNDS					
Total funds brought forward		10,920	-	10,920	12,046
TOTAL FUNDS CARRIED FORWARD		<u><u>12,321</u></u>	<u><u>2,602</u></u>	<u><u>14,923</u></u>	<u><u>10,920</u></u>

The notes form part of these financial statements

THATCHAM BOWLING CLUB

BALANCE SHEET 30 SEPTEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
CURRENT ASSETS					
Stocks	4	1,279	-	1,279	1,293
Debtors	5	2,292	-	2,292	646
Cash at bank and in hand		21,063	4,807	25,870	12,664
		<u>24,634</u>	<u>4,807</u>	<u>29,441</u>	<u>14,603</u>
CREDITORS					
Amounts falling due within one year	6	(12,313)	(2,205)	(14,518)	(3,683)
NET CURRENT ASSETS		<u>12,321</u>	<u>2,602</u>	<u>14,923</u>	<u>10,920</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,321</u>	<u>2,602</u>	<u>14,923</u>	<u>10,920</u>
NET ASSETS		<u>12,321</u>	<u>2,602</u>	<u>14,923</u>	<u>10,920</u>
FUNDS	7				
Unrestricted funds				12,321	10,920
Restricted funds				<u>2,602</u>	<u>-</u>
TOTAL FUNDS				<u>14,923</u>	<u>10,920</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30.10.2024 and were signed on its behalf by:



P R Warne - Trustee

THATCHAM BOWLING CLUB
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

THATCHAM BOWLING CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,508	-	18,508
Charitable activities			
Charitable Activities	6,039	-	6,039
Total	<u>24,547</u>	<u>-</u>	<u>24,547</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>25,673</u>	<u>-</u>	<u>25,673</u>
NET INCOME/(EXPENDITURE)	(1,126)	-	(1,126)
RECONCILIATION OF FUNDS			
Total funds brought forward	12,046	-	12,046
TOTAL FUNDS CARRIED FORWARD	<u>10,920</u>	<u>-</u>	<u>10,920</u>

4. STOCKS

	30.9.24 £	30.9.23 £
Stocks	<u>1,279</u>	<u>1,293</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24 £	30.9.23 £
Prepayments	<u>2,292</u>	<u>646</u>

THATCHAM BOWLING CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2024

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Other creditors	14,518	3,683
	<u>14,518</u>	<u>3,683</u>

7. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	10,920	1,401	12,321
Restricted funds			
Junior Bowls	-	352	352
Roof	-	2,000	2,000
Training	-	250	250
	<u>-</u>	<u>2,602</u>	<u>2,602</u>
TOTAL FUNDS	<u>10,920</u>	<u>4,003</u>	<u>14,923</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,266	(30,865)	1,401
Restricted funds			
Heating	1,500	(1,500)	-
Junior Bowls	1,057	(705)	352
Roof	2,000	-	2,000
Training	250	-	250
Defibrillator	750	(750)	-
	<u>5,557</u>	<u>(2,955)</u>	<u>2,602</u>
TOTAL FUNDS	<u>37,823</u>	<u>(33,820)</u>	<u>4,003</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	12,046	(1,126)	10,920
TOTAL FUNDS	<u>12,046</u>	<u>(1,126)</u>	<u>10,920</u>

THATCHAM BOWLING CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2024

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,547	(25,673)	(1,126)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,547</u>	<u>(25,673)</u>	<u>(1,126)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	12,046	275	12,321
Restricted funds			
Junior Bowls	-	352	352
Roof	-	2,000	2,000
Training	-	250	250
	<hr/>	<hr/>	<hr/>
	-	2,602	2,602
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>12,046</u>	<u>2,877</u>	<u>14,923</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,813	(56,538)	275
Restricted funds			
Heating	1,500	(1,500)	-
Junior Bowls	1,057	(705)	352
Roof	2,000	-	2,000
Training	250	-	250
Defibrillator	750	(750)	-
	<hr/>	<hr/>	<hr/>
	5,557	(2,955)	2,602
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>62,370</u>	<u>(59,493)</u>	<u>2,877</u>

THATCHAM BOWLING CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 SEPTEMBER 2024

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

THATCHAM BOWLING CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 SEPTEMBER 2024

	30.9.24 £	30.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid	499	-
Subscriptions	11,109	10,805
Vice Presidents & Donations	1,631	1,703
Thatbcb Donations	7,865	6,000
Grants - Thatcham Town Council	250	-
Grants - Heating	1,500	-
Grants - Junior Bowls	1,057	-
Grants - Roof	2,000	-
Grants - Training	250	-
Grants - Matched Funding	2,259	-
	<hr/> 28,420	<hr/> 18,508
Charitable activities		
Green Fees	747	505
Catering Receipts	1,233	966
Raffles - Profit	792	457
Fundraising - Spiders	-	123
Fundraising - Tombola	343	-
Fundraising - Events	415	1,106
Fundraising - Ebay/Table Sales	941	533
Fundraising - Wrong Bias	35	104
Fundraising - Advertising	58	-
Competition Entries - Club	397	501
Competition Entries - County	498	516
Presentation Evening	1,050	-
Shirts, Jackets, Badges etc Profit	1,668	12
Telephone Calls	-	3
Prize Money	455	455
Room Hire	205	758
Sundry Income	227	-
Insurance Claim	339	-
	<hr/> 9,403	<hr/> 6,039
Total incoming resources	37,823	24,547
 EXPENDITURE		
Charitable activities		
Rates and water	850	752
Insurance	2,225	2,022
Light and heat	3,864	7,358
Telephone	456	582
Advertising	156	180
Sundries	84	423
Carried forward	7,635	11,317

This page does not form part of the statutory financial statements

THATCHAM BOWLING CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 SEPTEMBER 2024

	30.9.24	30.9.23
	£	£
Charitable activities		
Brought forward	7,635	11,317
Rent	3,250	2,250
Catering costs	793	1,167
Green - Contractors	5,477	6,318
Green - Equipment Maintenance	1,262	272
Pavilion - Cleaning/Maint/ Decoration	1,413	985
Pavilion - Fire Equipment Maintenance	131	75
Pavilion - Grundon Waste Bin Hire	966	542
Pavilion - Pest Control Contract	264	-
Competition Entries - County	498	540
Competition Entries - League/ Other	182	187
County Affiliation Fees & Levy	1,137	940
Club Certificate	180	180
TV Licence	166	159
MPLC Licence	145	131
New equipment and repairs	8,606	485
Donations	25	25
Presentation Evening	963	-
Loss on Old Club Shirts	477	-
	<hr/> 33,570	<hr/> 25,573
Support costs		
Governance costs		
Accountancy and legal fees	250	100
	<hr/>	<hr/>
Total resources expended	33,820	25,673
	<hr/>	<hr/>
Net income/(expenditure)	4,003	(1,126)
	<hr/> <hr/>	<hr/> <hr/>

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