

Registration number: 07205402

Bowls Development Alliance

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Bowls Development Alliance

Contents

Company Information	1
Statement of Directors' Responsibilities	2
Independent Auditor's Report	3 to 6
Profit and Loss Account	7
Balance Sheet	8 to 9
Notes to the Financial Statements	8
Detailed Profit and Loss Account	10 to 12

Bowls Development Alliance

Company Information

Directors P. C. Thompson
M. Douglas
S. D. Watson
M. Bircumshaw
E. G. Graham
J. R. Cockcroft
B. J. Hedges
A. A. Lewis

Registered office Pera Business Park
Nottingham Road
Melton Mowbray
Leicestershire
LE13 0PB

Auditors Robert Whowell & Partners
Chartered Accountants
Westwood House
78 Loughborough Road
Quorn
Loughborough
Leicestershire
LE12 8DX

Bowls Development Alliance

Statement of Directors' Responsibilities

The directors acknowledge their responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and are in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Bowls Development Alliance

Independent Auditor's Report to the Members of Bowls Development Alliance

Opinion

We have audited the financial statements of Bowls Development Alliance (the 'company') for the year ended 31 March 2022, which comprise the Profit and Loss Account, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime (Generally Accepted Accounting Practice).

In our opinion the financial statements are in all material respects:

- properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, specifically FRS 105; and
- prepared in accordance with the requirements of the Companies Act 2006 as applied to micro-entities.

Therefore under section 495(3A) of the Companies Act 2006, in our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2022 and of its surplus for the year then ended.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter - application of true and fair view

The financial statements have been prepared under the micro-entities regime which does not require the directors or the auditor to consider the inclusion of any disclosures necessary to give a true and fair view where these go beyond the minimum disclosures required by the Companies Act 2006 as applied to micro-entities.

Bowls Development Alliance

Independent Auditor's Report to the Members of Bowls Development Alliance

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the micro-entities regime and take advantage of the micro-entities' exemptions in preparing the Directors' Report and Strategic Report.

Responsibilities of directors

As explained more fully in the statement of Directors' responsibilities [set out on page 2], the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Bowls Development Alliance

Independent Auditor's Report to the Members of Bowls Development Alliance

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

A full audit has been undertaken without any restrictions to provide reasonable assurance that any acts of omission or commission intentional or unintentional, committed by the entity, or by those charged with governance, by management or by other individuals working for or under the direction of the entity, which are contrary to the prevailing laws or regulations have not occurred. This included assessing the control environment, testing of the robustness of the company's existing systems and controls, reviewing the company's risk assessment process and reviewing minutes. The matters of significance giving rise to risk have not given us any concerns that this reasonable assurance cannot be achieved.

Our access to all information, including review of any journals and estimates, review of Board Minutes and the risk register, leads us to conclude that the audit was fully capable of detecting irregularities, including fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Bowls Development Alliance

Independent Auditor's Report to the Members of Bowls Development Alliance

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Ian Agar FCA (Senior Statutory Auditor)
For and on behalf of Robert Whowell & Partners, Statutory Auditor

Westwood House
78 Loughborough Road
Quorn
Loughborough
Leicestershire
LE12 8DX

22 September 2022

Bowls Development Alliance

Profit and Loss Account for the Year Ended 31 March 2022

	2022	2021
	£	£
Turnover	528,782	547,005
Other income	52	58
Direct costs	(33,299)	(152,643)
Staff costs	(382,790)	(329,062)
Depreciation and other amounts written off assets	(7,974)	(8,503)
Other charges	<u>(43,826)</u>	<u>(34,688)</u>
Surplus before tax	60,945	22,167
Tax on profit	<u>32</u>	<u>(11)</u>
Surplus for the year	<u><u>60,977</u></u>	<u><u>22,156</u></u>

Bowls Development Alliance

(Registration number: 07205402)
Balance Sheet as at 31 March 2022

	2022 £	2021 £
Fixed assets	13,637	19,127
Current assets	206,436	73,533
Prepayments and accrued income	12,263	84,423
Creditors: Amounts falling due within one year	(7,219)	(12,863)
Net current assets	211,480	145,093
Total assets less current liabilities	225,117	164,220
Accruals and deferred income	(4,200)	(4,280)
	<u>220,917</u>	<u>159,940</u>
Reserves	<u>220,917</u>	<u>159,940</u>

1 General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of its registered office is:

Pera Business Park
Nottingham Road
Melton Mowbray
Leicestershire
LE13 0PB

These financial statements were authorised for issue by the Board on 22 September 2022.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

Bowls Development Alliance

(Registration number: 07205402)
Balance Sheet as at 31 March 2022

2 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 18 (2021 - 17).

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the Board on 22 September 2022 and signed on its behalf by:

.....
M. Douglas
Director

Bowls Development Alliance

Detailed Profit and Loss Account for the Year Ended 31 March 2022

	2022 £	2021 £
Turnover	528,782	547,005
Cost of sales	<u>(33,299)</u>	<u>(152,643)</u>
Gross surplus	<u>495,483</u>	<u>394,362</u>
Gross surplus (%)	93.7%	72.09%
Administrative expenses		
Employment costs	(382,790)	(329,062)
Establishment costs	(11,838)	(9,770)
General administrative expenses	(31,632)	(24,828)
Finance charges	(356)	(90)
Depreciation costs	<u>(7,974)</u>	<u>(8,503)</u>
	<u>(434,590)</u>	<u>(372,253)</u>
Operating surplus	60,893	22,109
Other interest receivable and similar income	<u>52</u>	<u>58</u>
Surplus before tax	<u><u>60,945</u></u>	<u><u>22,167</u></u>

This page does not form part of the statutory financial statements.

Bowls Development Alliance

Detailed Profit and Loss Account for the Year Ended 31 March 2022

	2022 £	2021 £
Turnover		
Sport England funding	451,142	378,291
Equipment and other sales	26,841	7,025
Other grants	10,799	-
Sport England grant	-	121,689
Rayne Foundation grant	40,000	20,000
NGB grant	-	20,000
	<u>528,782</u>	<u>547,005</u>
Cost of sales		
Play Bowls packages	-	6,311
Club Development Programme	11,819	23,732
Membership subscriptions	5,509	3,650
Consultancy	14,464	15,104
Marketing and website	7,855	25,469
Just Bowl	17,402	78,377
Closing stocks	(23,750)	-
	<u>33,299</u>	<u>152,643</u>
Employment costs		
Wages and expenses	325,606	315,241
Directors' remuneration and expenses	48,649	5,560
Staff defined contribution pension	6,245	7,745
Directors' defined contribution pension	1,297	-
Staff training	993	516
	<u>382,790</u>	<u>329,062</u>
Establishment costs		
Rent and office costs	10,258	8,356
Insurance	1,580	1,414
	<u>11,838</u>	<u>9,770</u>

This page does not form part of the statutory financial statements.

Bowls Development Alliance

Detailed Profit and Loss Account for the Year Ended 31 March 2022

	2022	2021
	£	£
General administrative expenses		
Telephone	5,760	6,564
Computer software and maintenance	11,646	8,520
Printing, postage and stationery	886	2,727
Meeting expenses	876	-
Auditor's remuneration	4,200	5,280
Legal and professional	3,264	1,587
Bad debts	5,000	150
	<u>31,632</u>	<u>24,828</u>
Finance charges		
Bank charges	<u>356</u>	<u>90</u>
Depreciation costs		
Depreciation of motor vehicles	3,126	3,126
Depreciation of equipment	4,848	5,377
	<u>7,974</u>	<u>8,503</u>
Other interest receivable and similar income		
Bank interest	<u>52</u>	<u>58</u>

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