

Registration number: 07205402

Bowls Development Alliance

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Bowls Development Alliance

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Company Information

Directors	P. C. Thompson M. Douglas M. Bircumshaw E. G. Graham J. R. Cockcroft B. J. Hedges P. J. Humphreys
Registered office	Pera Business Park Nottingham Road Melton Mowbray Leicestershire LE13 0PB
Auditors	Robert Whowell & Partners LLP 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.

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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 2023, 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 2023 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.

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.

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

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 from preparing a 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.

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:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

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

- enquiring of management, including obtaining and reviewing supporting documentation, concerning the company's policies and procedures relating to: identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance; detecting and responding to the risks of fraud and whether they had knowledge of any actual, suspected or alleged fraud; and the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- we obtained an understanding of the legal and regulatory frameworks applicable to the company based on our understanding of sector experience and discussions with management. The most significant considerations for the company are the Sport England funding requirements, Companies Act 2006, Employment Taxes, Health and Safety and the Bribery Act 2010.
- discussing amongst the engagement team, who also undertook the audit testing on significant components, to assess how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas: management override of control; and revenue recognition, specifically the manipulation of revenue using fraudulent journals.
- we tested the appropriateness of accounting journals and other adjustments made in the preparation of the financial statements.
- we reviewed significant accounting estimates for evidence of misstatement or possible bias and testing any significant transactions that appeared to be outside the normal course of operations.
- we critically assessed the appropriateness and tested the application of the revenue policies.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we are to become aware of it.


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.

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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.



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P. D. Johnson FCA (Senior Statutory Auditor)

For and on behalf of Robert Whowell & Partners LLP, Statutory Auditor

Westwood House
78 Loughborough Road
Quorn
Loughborough
Leicestershire
LE12 8DX

Date: 14/12/23

Bowls Development Alliance

Profit and Loss Account for the Year Ended 31 March 2023

	2023	2022
	£	£
Turnover	557,898	528,782
Other income	18	52
Direct costs	(77,516)	(33,299)
Staff costs	(348,114)	(382,790)
Depreciation and other amounts written off assets	(7,973)	(7,974)
Other charges	<u>(44,325)</u>	<u>(43,826)</u>
Surplus before tax	79,988	60,945
Tax on profit	<u>-</u>	<u>32</u>
Surplus for the year	<u><u>79,988</u></u>	<u><u>60,977</u></u>

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(Registration number: 07205402)
Balance Sheet as at 31 March 2023

	2023 £	2022 £
Fixed assets	5,664	13,637
Current assets	310,818	206,436
Prepayments and accrued income	4,353	12,263
Creditors: Amounts falling due within one year	(12,730)	(7,219)
Net current assets	302,441	211,480
Total assets less current liabilities	308,105	225,117
Accruals and deferred income	(7,200)	(4,200)
	300,905	220,917
Reserves	300,905	220,917

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 13 December 2023.

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'.

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Balance Sheet as at 31 March 2023

2 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 27 (2022 - 19).

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 13 December 2023 and signed on its behalf by:



Malcolm Douglas (Dec 14, 2023,
11:41am)

M. Douglas
Director

Bowls Development Alliance

Detailed Profit and Loss Account for the Year Ended 31 March 2023

	2023	2022
	£	£
Turnover	557,898	528,782
Cost of sales	<u>(77,516)</u>	<u>(33,299)</u>
Gross surplus	<u>480,382</u>	<u>495,483</u>
Gross surplus (%)	86.11%	93.7%
Administrative expenses		
Employment costs	(348,114)	(382,790)
Establishment costs	(10,394)	(11,838)
General administrative expenses	(33,613)	(31,632)
Finance charges	(318)	(356)
Depreciation costs	<u>(7,973)</u>	<u>(7,974)</u>
	<u>(400,412)</u>	<u>(434,590)</u>
Operating surplus	79,970	60,893
Other interest receivable and similar income	<u>18</u>	<u>52</u>
Surplus before tax	<u><u>79,988</u></u>	<u><u>60,945</u></u>

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

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Detailed Profit and Loss Account for the Year Ended 31 March 2023

	2023	2022
	£	£
Turnover		
Sport England funding	390,313	451,142
Equipment and other sales	49,578	26,841
Rent	1,200	-
Other grants	21,000	10,799
Sport England grant	70,807	-
Rayne Foundation grant	-	40,000
NGB grant	25,000	-
	<u>557,898</u>	<u>528,782</u>
Cost of sales		
Opening stocks	23,750	-
Club Development Programme	5,869	11,819
Commonwealth Games	16,036	-
Membership subscriptions	3,200	5,509
Consultancy	1,440	14,464
Marketing and website	8,581	7,855
Just Bowl	29,015	17,402
Closing stocks	(10,375)	(23,750)
	<u>77,516</u>	<u>33,299</u>
Employment costs		
Wages and expenses	310,087	325,606
Directors' remuneration and expenses	29,457	48,649
Staff defined contribution pension	7,309	6,245
Directors' defined contribution pension	733	1,297
Staff training	528	993
	<u>348,114</u>	<u>382,790</u>
Establishment costs		
Rent and office costs	9,072	10,258
Insurance	1,322	1,580
	<u>10,394</u>	<u>11,838</u>

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

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Detailed Profit and Loss Account for the Year Ended 31 March 2023

	2023 £	2022 £
General administrative expenses		
Telephone	5,697	5,760
Computer software and maintenance	8,419	11,646
Printing, postage and stationery	709	886
Meeting expenses	3,319	876
Auditor's remuneration	9,000	4,200
Legal and professional	6,469	3,264
Bad debts	-	5,000
	<u>33,613</u>	<u>31,632</u>
Finance charges		
Bank charges	<u>318</u>	<u>356</u>
Depreciation costs		
Depreciation of motor vehicles	3,126	3,126
Depreciation of equipment	<u>4,847</u>	<u>4,848</u>
	<u>7,973</u>	<u>7,974</u>
Other interest receivable and similar income		
Bank interest	<u>18</u>	<u>52</u>

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