

Registration number: 07205402

# Bowls Development Alliance

Annual Report and Financial Statements

for the Year Ended 31 March 2017

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



# **Bowls Development Alliance**

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## **Bowls Development Alliance**

### **Company Information**

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**Directors** P. C. Thompson  
A. Heppingstall  
A. Allcock  
D. Goodley  
T. O. Maywood  
N. A. Hazzledine

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

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



## **Bowls Development Alliance**

### **Statement of Directors' Responsibilities**

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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**

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We have audited the financial statements of Bowls Development Alliance for the year ended 31 March 2017, set out on pages 5 to 8. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

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.

#### **Respective responsibilities of directors and auditor**

As explained more fully in the Statement of Directors' Responsibilities (set out on page ), the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors to the financial statements.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2017 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to micro entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.



## Bowls Development Alliance

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

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#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

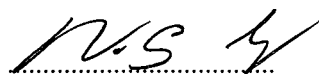
- the information given in the for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the .

#### **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.



Ian Agar FCA (Senior Statutory Auditor)

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

Westwood House  
78 Loughborough Road  
Quorn  
Leicestershire  
LE12 8DX

25 July 2017



## Bowls Development Alliance

### Profit and Loss Account for the Year Ended 31 March 2017

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	Note	2017 £	2016 £
Turnover		608,270	569,579
Cost of raw materials and consumables		(224,044)	(200,669)
Staff costs		(268,683)	(303,829)
Depreciation and other amounts written off assets		(9,452)	(1,457)
Other charges		<u>(49,278)</u>	<u>(62,074)</u>
Surplus before tax		56,813	1,550
Taxation		<u>(14)</u>	<u>(200)</u>
Surplus for the year		<u>56,799</u>	<u>1,350</u>

The notes on page 7 form an integral part of these financial statements.



## Bowls Development Alliance

(Registration number: 07205402)  
Balance Sheet as at 31 March 2017

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	Note	2017 £	2016 £
Fixed assets		<u>20,195</u>	<u>8,937</u>
Current assets		32,872	68,814
Prepayments and accrued income		25,861	4,018
Creditors: Amounts falling due within one year		<u>(7,115)</u>	<u>(10,755)</u>
Net current assets		<u>51,618</u>	<u>62,077</u>
Total assets less current liabilities		71,813	71,014
Accruals and deferred income		<u>(2,100)</u>	<u>(58,100)</u>
		<u>69,713</u>	<u>12,914</u>
Capital and reserves		<u>69,713</u>	<u>12,914</u>

The notes on page 7 form an integral part of these financial statements.





## **Bowls Development Alliance**

**(Registration number: 07205402)**  
**Balance Sheet as at 31 March 2017**

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### **Notes to the Financial Statements for the Year Ended 31 March 2017**

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#### **1 General information**

The company is a company limited by guarantee incorporated in England and Wales.

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 25 July 2017.

#### **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 2017**

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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 25 July 2017 and signed on its behalf by:



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P. C. Thompson

Director

The notes on page 7 form an integral part of these financial statements.



## Bowls Development Alliance

### Detailed Profit and Loss Account for the Year Ended 31 March 2017

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	2017	2016
	£	£
Turnover	608,270	569,579
Cost of sales	<u>(224,044)</u>	<u>(200,669)</u>
Gross surplus	<u>384,226</u>	<u>368,910</u>
Gross surplus (%)	63.17%	64.77%
<b>Administrative expenses</b>		
Employment costs	(268,683)	(303,829)
Establishment costs	(12,593)	(15,844)
General administrative expenses	(36,834)	(46,809)
Depreciation costs	<u>(9,452)</u>	<u>(1,457)</u>
	<u>(327,562)</u>	<u>(367,939)</u>
Operating surplus	56,664	971
Other interest receivable and similar income	<u>149</u>	<u>579</u>
Surplus before tax	<u><u>56,813</u></u>	<u><u>1,550</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 2017

	2017 £	2016 £
<b>Turnover</b>		
Sport England Funding 2013/2017	509,838	523,281
Sport England Deferred Income brought forward	56,000	-
NGB Grants	20,000	20,000
Coaching and other income	22,432	26,298
	<u>608,270</u>	<u>569,579</u>
<b>Cost of sales</b>		
Hot Spot	53,876	98,642
Packages	95,175	55,563
Roadshow	20,663	-
Coaching	44,983	31,698
Just Bowl/Disability	9,347	14,766
	<u>224,044</u>	<u>200,669</u>
<b>Employment costs</b>		
Wages and salaries (excluding directors)	261,999	297,837
Directors' remuneration	1,750	3,000
Staff pensions (defined contribution)	1,551	-
Directors' expenses	3,383	2,992
	<u>268,683</u>	<u>303,829</u>
<b>Establishment costs</b>		
Rent	11,416	13,287
Insurance	1,177	2,557
	<u>12,593</u>	<u>15,844</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 2017

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**General administrative expenses**

Repairs and maintenance	-	1,119
Telephone	5,257	6,333
Computer software and maintenance costs	5,100	2,992
Printing, postage and stationery	22,002	23,203
Miscellaneous	35	333
Advertising	-	9,209
Accountancy fees	1,020	1,340
Auditor's remuneration	2,100	2,280
Legal and professional fees	1,320	-
	<u>36,834</u>	<u>46,809</u>

**Depreciation costs**

Depreciation of motor vehicles	1,575	-
Depreciation of equipment	7,877	1,457
	<u>9,452</u>	<u>1,457</u>

**Other interest receivable and similar income**

Bank interest receivable	<u>149</u>	<u>579</u>
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This page does not form part of the statutory financial statements.

