

Registration number: 07205402

Bowls Development Alliance

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2018

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

Bowls Development Alliance

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Company Information

Directors	T. O. Maywood A. Allcock P. C. Thompson M. Douglas
Registered office	Pera Business Park Nottingham Road Melton Mowbray Leicestershire LE13 0PB
Auditors	Robert Howell & 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.

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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 2018, which comprise the Profit and Loss Account and the Balance Sheet. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, Financial Reporting Standard (FRS 105). The Financial Reporting Standard applicable to the Micro-entities Regime (United Kingdom Generally Accepted Accounting Practice).

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 as applied to micro-entities. 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.

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

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, specifically FRS 105; and
- have been 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 2018 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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

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

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 small companies regime and take advantage of the small companies' exemptions in preparing the and from the requirement to prepare a 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.

A further description of our responsibilities for the audit of the financial statements is located 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

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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

14 December 2018

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Profit and Loss Account for the Year Ended 31 March 2018

	2018	2017
	£	£
Turnover	438,786	565,838
Other income	73,556	42,581
Cost of raw materials and consumables	(150,940)	(224,044)
Staff costs	(294,818)	(268,683)
Depreciation and other amounts written off assets	(7,102)	(9,452)
Other charges	<u>(44,153)</u>	<u>(49,427)</u>
Surplus before tax	15,329	56,813
Taxation	<u>(13)</u>	<u>(14)</u>
Surplus for the year	<u><u>15,316</u></u>	<u><u>56,799</u></u>

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(Registration number: 07205402)
Balance Sheet as at 31 March 2018

	2018 £	2017 £
Fixed assets	11,013	20,195
Current assets	75,744	32,872
Prepayments and accrued income	5,904	25,861
Creditors: Amounts falling due within one year	(5,032)	(7,115)
Net current assets	76,616	51,618
Total assets less current liabilities	87,629	71,813
Accruals and deferred income	(2,600)	(2,100)
	<u>85,029</u>	<u>69,713</u>
Capital and reserves	<u>85,029</u>	<u>69,713</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 14 December 2018.

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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(Registration number: 07205402)
Balance Sheet as at 31 March 2018

2 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 12 (2017 - 13).

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 14 December 2018 and signed on its behalf by:

.....

M. Douglas
Director

Bowls Development Alliance

Detailed Profit and Loss Account for the Year Ended 31 March 2018

	2018 £	2017 £
Turnover	438,786	565,838
Cost of sales	<u>(156,059)</u>	<u>(224,044)</u>
Gross surplus	<u>282,727</u>	<u>341,794</u>
Gross surplus (%)	64.43%	60.4%
Administrative expenses		
Employment costs	(294,818)	(268,683)
Establishment costs	(9,355)	(12,593)
General administrative expenses	(28,809)	(36,834)
Depreciation costs	<u>(7,972)</u>	<u>(9,452)</u>
	(340,954)	(327,562)
Other operating income	<u>73,552</u>	<u>42,432</u>
Operating surplus	15,325	56,664
Other interest receivable and similar income	<u>4</u>	<u>149</u>
Surplus before tax	<u><u>15,329</u></u>	<u><u>56,813</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 2018

	2018 £	2017 £
Turnover		
Sport England Funding	438,786	509,838
Sport England Deferred Income brought forward	-	56,000
	438,786	565,838
Cost of sales		
Hot Spot	-	53,876
Packages	68,293	95,175
Club Development Programme	14,663	-
Roadshow	-	20,663
Coaching	67,984	44,983
Just Bowl/Disability	-	9,347
Facilities consultancy	5,119	-
	156,059	224,044
Employment costs		
Wages and salaries	285,274	261,999
Directors' remuneration	2,625	1,750
Staff defined contribution pension	2,204	1,551
Directors' expenses	3,581	3,383
Staff training	1,134	-
	294,818	268,683
Establishment costs		
Rent	6,226	11,416
Insurance	3,129	1,177
	9,355	12,593

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 2018

	2018	2017
	£	£
General administrative expenses		
Telephone	6,851	5,257
Computer software and maintenance costs	3,742	5,100
Printing, postage and stationery	12,021	22,002
Miscellaneous	-	35
Accountancy fees	1,216	1,020
Auditor's remuneration	2,520	2,100
Legal and professional fees	2,459	1,320
	<u>28,809</u>	<u>36,834</u>
Depreciation costs		
Depreciation of motor vehicles	1,575	1,575
Depreciation of equipment	5,527	7,877
Loss on disposal of tangible fixed assets	870	-
	<u>7,972</u>	<u>9,452</u>
Other operating income		
NGB Grants	20,000	20,000
Coaching and other income	53,552	22,432
	<u>73,552</u>	<u>42,432</u>
Other interest receivable and similar income		
Bank interest receivable	<u>4</u>	<u>149</u>

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