

Registration number: 07205402

# Bowls Development Alliance

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2019

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

# **Bowls Development Alliance**

## **Contents**

---

Company Information	1
Statement of Directors' Responsibilities	2
Independent Auditor's Report	3 to 5
Profit and Loss Account	6
Balance Sheet	7 to 8
Notes to the Financial Statements	7
Detailed Profit and Loss Account	9 to 11

# Bowls Development Alliance

## Company Information

---

<b>Directors</b>	T. O. Maywood A. Allcock P. C. Thompson M. Douglas G. T. Baker
<b>Registered office</b>	Pera Business Park Nottingham Road Melton Mowbray Leicestershire LE13 0PB
<b>Auditors</b>	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 2019, 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:

- 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 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.

## **Bowls Development Alliance**

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

---

#### **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:

- 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 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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

Westwood House  
78 Loughborough Road  
Quorn  
Loughborough  
Leicestershire  
LE12 8DX

12 December 2019

## Bowls Development Alliance

### Profit and Loss Account for the Year Ended 31 March 2019

---

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Turnover	590,728	492,338
Other income	20,098	20,004
Cost of raw materials and consumables	(201,790)	(150,940)
Staff costs	(346,180)	(294,818)
Depreciation and other amounts written off assets	(6,725)	(7,102)
Other charges	<u>(75,663)</u>	<u>(44,153)</u>
(Deficit)/surplus before tax	(19,532)	15,329
Taxation	<u>-</u>	<u>(13)</u>
(Deficit)/surplus for the year	<u><u>(19,532)</u></u>	<u><u>15,316</u></u>



## Bowls Development Alliance

(Registration number: 07205402)  
Balance Sheet as at 31 March 2019

---

	2019 £	2018 £
Fixed assets	4,288	11,013
Current assets	105,038	75,744
Prepayments and accrued income	10,980	5,904
Creditors: Amounts falling due within one year	(52,209)	(5,032)
Net current assets	63,809	76,616
Total assets less current liabilities	68,097	87,629
Accruals and deferred income	(2,600)	(2,600)
	<u>65,497</u>	<u>85,029</u>
Capital and reserves	<u>65,497</u>	<u>85,029</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 12 December 2019.

### 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 2019**

---

### **2 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 14 (2018 - 12).

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 12 December 2019 and signed on its behalf by:

.....

M. Douglas  
Director

## Bowls Development Alliance

### Detailed Profit and Loss Account for the Year Ended 31 March 2019

---

	2019 £	2018 £
Turnover	590,728	492,338
Cost of sales	<u>(209,469)</u>	<u>(156,059)</u>
Gross surplus	<u>381,259</u>	<u>336,279</u>
Gross surplus (%)	64.54%	68.3%
<b>Administrative expenses</b>		
Employment costs	(346,180)	(294,818)
Establishment costs	(8,021)	(9,355)
General administrative expenses	(32,597)	(28,809)
Depreciation costs	<u>(6,725)</u>	<u>(7,972)</u>
	(393,523)	(340,954)
Other operating income	<u>20,000</u>	<u>20,000</u>
Operating surplus	<u>7,736</u>	<u>15,325</u>
Other interest receivable and similar income	98	4
Other transfers	<u>(27,366)</u>	<u>-</u>
	<u>(27,268)</u>	<u>4</u>
(Deficit)/surplus before tax	<u><u>(19,532)</u></u>	<u><u>15,329</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 2019

	2019 £	2018 £
<b>Turnover</b>		
Sport England Funding	433,673	438,786
Sport England Special Project Grants	2,100	-
Coaching and other income	87,852	53,552
Just Bowl/Disability	67,103	-
	<u>590,728</u>	<u>492,338</u>
<b>Cost of sales</b>		
Oaks Development	3,900	-
Packages	48,594	68,293
Club Development Programme	24,551	14,663
Coaching	87,146	67,984
Just Bowl/Disability	37,599	-
Facilities consultancy	7,679	5,119
	<u>209,469</u>	<u>156,059</u>
<b>Employment costs</b>		
Wages and salaries	335,226	285,274
Directors' remuneration	3,000	2,625
Staff defined contribution pension	5,230	2,204
Directors' expenses	2,724	3,581
Staff training	-	1,134
	<u>346,180</u>	<u>294,818</u>
<b>Establishment costs</b>		
Rent	6,680	6,226
Insurance	1,341	3,129
	<u>8,021</u>	<u>9,355</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 2019

---

	2019	2018
	£	£
<b>General administrative expenses</b>		
Telephone	5,168	6,851
Computer software and maintenance	11,606	3,742
Printing, postage and stationery	6,044	12,021
Miscellaneous	669	-
Advertising	1,710	-
Accountancy	1,520	1,216
Auditor's remuneration	3,720	2,520
Legal and professional	2,160	2,459
	<u>32,597</u>	<u>28,809</u>
<b>Depreciation costs</b>		
Depreciation of motor vehicles	1,575	1,575
Depreciation of equipment	5,150	5,527
Loss on disposal of tangible fixed assets	-	870
	<u>6,725</u>	<u>7,972</u>
<b>Other operating income</b>		
NGB Grants	<u>20,000</u>	<u>20,000</u>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	<u>98</u>	<u>4</u>
<b>Other</b>		
Transfer of Coach Bowl reserves	<u>27,366</u>	<u>-</u>

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