

WELSH CROWN GREEN
BOWLING ASSOCIATION

Accounts for the year ended 31 October 2023



Sage & Company Business Advisors Ltd practising as Sage & Company

Registered in Wales Company no: 4685643

Registered Office: 102 Bowen Court St Asaph Business Park LL17 0JE Tel: 01745 586360

Directors: Matthew F Gilmartin FCA, Chris Morgans BA (Hons) ACA

Registered to carry on audit work in the UK and Ireland and regulated for a range of investment business activities by the Institute of Chartered Accountants in England & Wales.

WELSH CROWN GREEN BOWLING ASSOCIATION

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WELSH CROWN GREEN BOWLING ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

We report on the accounts for the Association, which are set out on pages 2 to 6. This report is made solely to the members, as a body, so that we might state to the members those matters we are required to state to them in a 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 Association and the members as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of chairman, co-ordinator and accountants

The chairman and officers are responsible for the preparation of accounts. It is our responsibility to form an independent opinion, based on those accounts and to report our opinion to you.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with UK Generally Accepted Accountancy Principles. An examination includes a review of the accounting records kept by the Association and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as chairperson and co-ordinator concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts give a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements:
- (i) to keep accounting records in accordance with UK GAAP; and
 - (ii) to prepare accounts which accord with the accounting records, comply with UK GAAP, and where applicable, Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Opinion

In our opinion the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the organisation's affairs as at 31 October 2023 and of its surplus / (deficit) for the year and have been properly prepared.

Sage & Company Business Advisors Limited
102 Bowen Court
St Asaph Business Park
St Asaph
LL17 0JE

WELSH CROWN GREEN BOWLING ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES AS AT 31 OCTOBER 2023

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	Note	2023 £	2022 £
INCOME AND EXPENDITURE			
INCOMING RESOURCES - GENERAL FUND			
Affiliation Fees	1	4,060	30
Player Registrations	5	9,570	141
Welsh Sports Council	5	2,000	3,500
Donations & Sponsors	5	250	250
County Teams	2	1,336	1,092
Competitions	3	2,518	2,734
BCGBA	4	7,535	6,793
Other Income	5	1,331	712
TOTAL INCOMING RESOURCES		28,600	15,252
INCOMING RESOURCES - DEVELOPMENT FUND			
Grants received from BCGBA		-	-
TOTAL INCOMING RESOURCES		45	4
OTHER INCOME RECEIVED			
Bank Interest		45	4
TOTAL INCOMING RESOURCES		45	4
RESOURCES EXPENDED - GENERAL FUND			
Honoraria		4,600	4,450
Affiliation		-	-
County Teams	6	8,747	7,151
Competitions	7	6,851	6,577
BCGBA	8	8,692	7,643
General Expenses	9	8,277	6,420
TOTAL RESOURCES EXPENDED		37,167	32,241
RESOURCES EXPENDED - DEVELOPMENT FUND			
Development fund movement	10	- 4,195 -	6,253
TOTAL RESOURCES EXPENDED		- 4,195 -	6,253
SURPLUS / (DEFICIT) OF FUNDS - GENERAL			
		- 4,327 -	10,733
SURPLUS / (DEFICIT) OF FUNDS - DEVELOPMENT			
		- 4,195 -	6,253
FUND BALANCES AT 1 NOVEMBER 2022		21,392	38,379
FUND BALANCES AT 31 OCTOBER 2023		12,870	21,392

The notes on pages 4-6 form part of these accounts

BALANCE SHEET AS AT 31 OCTOBER 2023

	Note	2023 £	2022 £
CURRENT ASSETS			
Cash at bank and in hand			
General		4,808	9,180
Reserve		4,171	4,126
Development		3,891	8,086
Debtors		-	-
CURRENT LIABILITIES			
Creditors - amounts falling due within one year		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,870</u>	<u>21,392</u>
Funded by			
General	10	12,870	21,392
		<u>12,870</u>	<u>21,392</u>

Approved by Welsh Crown Green Bowling Association on 16 January 2024

and signed on their behalf by:

Peter Scott

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 OCTOBER 2023

1 Affiliation Fees

	2023	2022
	£	£
Areas	3,430	30
Leagues	630	-
	4,060	30

2 County Teams

	2023	2022
	£	£
Ladies	515	429
Seniors	497	288
Juniors	324	375
	1,336	1,092

3 Competitions

	2023	2022
	£	£
Welsh Merits	2,187	2,217
Other Competitions	176	391
Open Competition Certificates	155	126
	2,518	2,734

4 BCGBA

	2023	2022
	£	£
Insurance & Commission	99	98
Handbooks	366	36
Reg/Affiliation/Rebates	7,070	6,659
Junior Development	-	-
	7,535	6,793

WELSH CROWN GREEN BOWLING ASSOCIATION**NOTES TO THE ACCOUNTS****FOR THE PERIOD ENDED 31 OCTOBER 2023****5 Other Income**

	2023	2022
	£	£
Players Registration	9,570	141
Welsh Sports Council	2,000	3,500
Donations	250	250
Money received for laser measures	851	272
Fines	480	440
	13,151	4,603

6 County Teams

	2023	2022
	£	£
Ladies	1,569	1,850
Seniors	2,827	753
Juniors	4,352	4,548
Veterans	-	-
	8,747	7,151

7 Competitions

	2023	2022
	£	£
Welsh Merits	4,781	4,115
Inter Area Prizes	1,370	1,787
Club Championship	700	675
	6,851	6,577

8 BCGBA

	2023	2022
	£	£
Insurance	72	14
Handbooks	492	150
Reg/Affiliation/Rebates	6,653	6,269
Others	1,475	1,210
	8,692	7,643

WELSH CROWN GREEN BOWLING ASSOCIATION**NOTES TO THE ACCOUNTS**

FOR THE PERIOD ENDED 31 OCTOBER 2023

9 GENERAL EXPENSES

	2023	2022
	£	£
Clothing	524	891
Room Hire/Refreshments AGM/Mgt	349	349
Telephone & PPS	146	760
New website	-	-
Equipment	600	744
Purchases of laser measures	-	-
Accountant	540	540
Competitions & trophies	342	797
Gifts & trophies	299	100
Board meeting expenses & management travel	612	193
Players Registrations refunded to counties	-	1,604
Subscriptions	925	-
British Crown Green Ladies BA	110	310
Other	280	132
Transfer from Development account	3,550	-
	<hr/> 8,277	<hr/> 6,420 <hr/>

10 GENERAL FUNDS

	Balance at	Income	Expenditure	Balance at
	31.10.2022			31.10.2023
	£	£	£	£
General	9,180	28600	32,972	4,808
Reserve	4,126	45	-	4,171
Development	8,086	-	4,195	3,891
	<hr/> 21,392	<hr/> 28,645	<hr/> 37,167	<hr/> 12,870 <hr/>