

**WELSH CROWN GREEN**  
**BOWLING ASSOCIATION**

**Accounts for the year ended 31 October 2024**



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 2024 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**

	Note	2024 £	2023 £
<b>INCOME AND EXPENDITURE</b>			
<b>INCOMING RESOURCES - GENERAL FUND</b>			
Affiliation Fees	1	6,000	4,060
Player Registrations	5	15,654	9,570
Welsh Sports Council	5	4,769	2,000
Donations & Sponsors	5	-	250
County Teams	2	2,867	1,336
Competitions	3	4,004	2,518
BCGBA	4	8,282	7,535
Other Income	5	1,674	1,331
<b>TOTAL INCOMING RESOURCES</b>		<b>43,250</b>	<b>28,600</b>
<b>INCOMING RESOURCES - DEVELOPMENT FUND</b>			
Grants received from BCGBA		-	-
		-	-
<b>OTHER INCOME RECEIVED</b>			
Bank Interest	5	56	45
<b>TOTAL INCOMING RESOURCES</b>		<b>56</b>	<b>45</b>
<b>RESOURCES EXPENDED - GENERAL FUND</b>			
Honoraria		3,600	4,600
County Teams	6	7,244	8,747
Competitions	7	6,791	6,851
BCGBA	8	10,155	8,692
General Expenses	9	8,241	8,277
<b>TOTAL RESOURCES EXPENDED</b>		<b>36,030</b>	<b>37,167</b>
<b>RESOURCES EXPENDED - DEVELOPMENT FUND</b>			
Development fund movement	10	- 3,238 -	4,195
<b>TOTAL RESOURCES EXPENDED</b>		<b>- 3,238 -</b>	<b>4,195</b>
SURPLUS / (DEFICIT) OF FUNDS - GENERAL/RESERVE		5,745 -	4,327
SURPLUS / (DEFICIT) OF FUNDS - DEVELOPMENT		1,531 -	4,195
FUND BALANCES AT 1 NOVEMBER 2023		12,870	21,392
<b>FUND BALANCES AT 31 OCTOBER 2024</b>	<b>10</b>	<b>20,146</b>	<b>12,870</b>

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

## BALANCE SHEET AS AT 31 OCTOBER 2024

	Note	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand			
General		10,497	4,808
Reserve		4,227	4,171
Development		5,422	3,891
Debtors		-	-
<b>CURRENT LIABILITIES</b>			
Creditors - amounts falling due within one year		-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>20,146</u>	<u>12,870</u>
Funded by			
General	<b>10</b>	<u>20,146</u>	<u>12,870</u>
		<u><b>20,146</b></u>	<u><b>12,870</b></u>

Approved by Welsh Crown Green Bowling Association on 21 January 2025

and signed on their behalf by:

Peter Scott

## NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 OCTOBER 2024

**1 Affiliation Fees**

	<b>2024</b>	<b>2023</b>
	£	£
Areas	4,850	3,430
Leagues	1,150	630
	<b>6,000</b>	<b>4,060</b>

**2 County Teams**

	<b>2024</b>	<b>2023</b>
	£	£
Ladies	601	515
Seniors	350	497
Juniors	1,916	324
	<b>2,867</b>	<b>1,336</b>

**3 Competitions**

	<b>2024</b>	<b>2023</b>
	£	£
Welsh Merits	3,311	2,187
Other Competitions	388	176
Open Competition Certificates	305	155
	<b>4,004</b>	<b>2,518</b>

**4 BCGBA**

	<b>2024</b>	<b>2023</b>
	£	£
Insurance & Commission	99	99
Handbooks	348	366
Reg/Affiliation/Rebates	7,335	7,070
Junior Development	500	-
	<b>8,282</b>	<b>7,535</b>

**WELSH CROWN GREEN BOWLING ASSOCIATION****NOTES TO THE ACCOUNTS****FOR THE PERIOD ENDED 31 OCTOBER 2024****5 Other Income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Players Registration	15,654	9,570
Welsh Sports Council	4,769	2,000
Donations	0	250
Other Income	1,674	851
	-	-
	<b>22,097</b>	<b>12,671</b>

**6 County Teams**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Ladies	2,075	1,569
Seniors	2,812	2,827
Juniors	2,245	4,352
Veterans	113	-
	<b>7,244</b>	<b>8,747</b>

**7 Competitions**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Welsh Merits	4,181	4,781
Inter Area Prizes	1,810	1,370
Club Championship	800	700
	<b>6,791</b>	<b>6,851</b>

**8 BCGBA**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Insurance	75	72
Handbooks	459	492
Reg/Affiliation/Rebates	6,540	6,653
Others	3,081	1,475
	<b>10,155</b>	<b>8,692</b>

**WELSH CROWN GREEN BOWLING ASSOCIATION****NOTES TO THE ACCOUNTS****FOR THE PERIOD ENDED 31 OCTOBER 2024****9 GENERAL EXPENSES**

	<b>2024</b>	<b>2023</b>
	£	£
Clothing	343	524
Room Hire/Refreshments AGM/Mgt	274	349
Telephone & PPS	716	146
Equipment	1,708	600
Accountant	540	540
Competitions & trophies	169	342
Gifts & trophies	175	299
Board meeting expenses & management travel	497	612
Subscriptions	1,551	925
British Crown Green Ladies BA	473	110
Other	295	280
Transfer from Development account	1,500	3,550
	<b>8,241</b>	<b>8,277</b>

**10 GENERAL FUNDS**

	<b>Balance at 31.10.2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31.10.2024</b>
	£	£	£	£
General	4,808	38481	32,792	10,497
Reserve	4,171	56	-	4,227
Development	3,891	4,769	3,238	5,422
	<b>12,870</b>	<b>43,306</b>	<b>36,030</b>	<b>20,146</b>