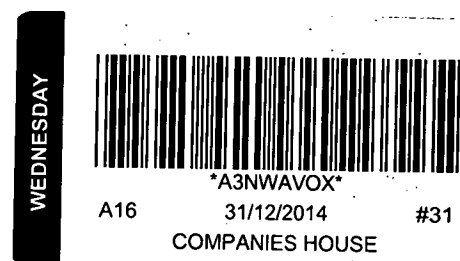


Report of the Trustees and Unaudited Financial Statements
For The Year Ended 31 March 2014
For Darlington Indoor Bowls Club Ltd



Total Tax Solutions
2 Peel Court
St Cuthbert's Way
Darlington
Co Durham
DL1 1GB

Darlington Indoor Bowls Club Ltd
Report of The Trustees For the Year Ended 31 March 2014

Report of the Trustees

Independent Examiners Report

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Detailed Statement of Financial Activities

Independent Examiner's Report to the Trustees of Darlington Indoor Bowls Club Limited

I report on the accounts for the year ended 31 March 2014.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees 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 present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Mark Fletcher
Veritau Ltd
South Parade
Northallerton
DL7 8AL



9th December 2014.

Darlington Indoor Bowls Club Ltd
Report of The Trustees For the Year Ended 31 March 2014

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative Details

Registered Company number 6525709 (England and Wales)
Registered Charity number 1124781

Registered Office	The Morrison Centre 95 North Road Darlington Co Durham DL1 2PY
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Trustees	Martin Lynch Graham Peacock Michael Lynch
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Company Secretary	Graham Peacock
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Independent Examiner	Mark Fletcher Veritau Ltd South Parade Northallerton DL7 1AL
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Bankers	Lloyds Bank 21-23 Northgate Darlington Co Durham DL1 1TL
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Structure, Governance and Management

Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation was incorporated on 6 March 2008 and registered as a charity on 2 July 2008. The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of New Trustees

The directors of the company are also charity trustees for the purpose of Charity Law and under the company's articles of association are known as members of the management committee. Under the requirements of the memorandum of association, one third of the members of the management committee shall retire by rotation at every general meeting. During the year Mr K Tinkler retired as a director and Mr Michael Lynch was appointed as a director.

The management committee seek to ensure that business and management skills are well represented on the management committee. In an effort to maintain a broad skill mix members of the management committee provide both technical, hands on and financial skills backed up by continuity in the field which the company operates i.e. that of an indoor bowls facility. The ongoing week by week operation is effectively managed by a full complement of a bowls club operations committee elected by members poll on a yearly basis.

Induction and Training of New Trustees

During 2013 Mr M Lynch, Mr G Peacock, Mr K Tinkler continued their work as trustees. They will seek to appoint and train future trustees in induction procedure which covers:

- the obligations of management committee members
- the main documents which set out the operational framework of the Charity including the memorandum and article of association.
- resourcing and the current financial position as set out in the latest published accounts
- future plans and objectives.

The new trustees will be given information from various Charity Commission publications including the Commission's guide "The Essential Trustee" as a follow-up to the training sessions.

This is distributed to all new trustees along with the memorandum and articles of association and the latest financial statements.

Organisational Structure

The bowls club has a management committee of up to 12 members who meet at two weekly intervals and are responsible for the strategic direction and policy of the Charity. At present the committee has three members from a variety of professional backgrounds relevant to the work of the Charity.

Darlington Indoor Bowls Club Ltd
Report of The Trustees For the Year Ended 31 March 2014

A scheme of delegation is in place and day-to-day responsibility for the provision of service rests with the Directors. The Company Secretary is responsible for ensuring that the Charity delivers the service specified and that performance indicators are met. The directors have the

Responsibility for all the day-to-day operational management of the bowls club, individual supervision of staff and also that the employees continue to develop their skills and work practices in line with good practice.

Wider Network

At present Darlington Indoor Bowls Club Limited does not consider itself part of a wider network, although it interacts with all other indoor bowls clubs in organisation, communication, friendly and competitive bowling.

Related Parties

The Charity has a close relationship with Darlington Borough Council who shares the Charity's objective of the provision of sporting facilities, in our case, indoor bowls.

Risk Management

The management committee has conducted a review of the major risks to which the Charity is exposed. A risk register has been established and is updated at least annually. Where appropriate systems or procedures have been established to mitigate the risks that the Charity faces. Significant external risks to funding have led to the development of a strategic plan with budgets discussed with officers of Darlington Borough Council. Internal control risks are minimised by the implementation of procedures for all authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, members and visitors to the bowls club. These procedures are periodically reviewed to ensure they meet the needs of the Charity.

Objectives and Activities

The Charity's objective and principal activities are to offer and promote the facilities of an indoor bowls club in the district area of Darlington, offering community participation in the same to persons interested in bowls and facilities for social activities and for meeting one another. The Charity continues to explore additional resources to enable those people new to bowls to achieve their own personal goals and lead to a greater quality of life.

Significant Activities to Improve the Facilities

Wall Insulation and Lighting

The north east facing wall at the end of the bowls arena has been fully insulated to prevent heat loss and the wall lighting significantly improved using LEDs (light emitting diodes) to reduce operating costs. Further cost savings have been made by the modification to the rink lighting switches enabling individual rinks to be switched off when not in use which replaces full green lighting. Emergency lighting units have also been updated throughout the bowls arena.

Seating

Stackable chairs have been purchased to improve the flexibility of seating in both the bowling arena and the social areas of the facility.

Electronic Scoring System

Following a successful appeal to members and grant funding bodies funds were made available for the provision of an electronic scoring system which has now been fitted and is fully functional.

Gift Aid

Following the acceptance in May 2001 by HM Revenue and Customs as a charity for tax purposes under reference TX20133 the company continues its policy to make claims for Gift Aid.

Volunteers

Whilst the bowls club does not rely on volunteers for the day-to-day activities, it does rely on volunteers to fund raise and do various in-house jobs to keep expenses to a minimum.

Achievement and Performance

Charitable Activities

The main area of charitable activities are the provision of indoor bowling, support and guidance to new bowlers taking up the activity and support in organisation for an orderly indoor bowls facility. The club offers a structured package of support and training for both new and established players.

Fundraising Activities

The indoor bowls club offers the opportunity to all of it's members to take part in various fund raising activities throughout the year and are encouraged to do so by our regular newsletter which updates all members on all activities within the club.

Internal and External Factors

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

Financial Review

Reserves Policy

The management committee has examined the Charity's requirement for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity should accumulate as general funds. The reserves are needed to meet the working capital requirements of the Charity with regard to the charitable objectives and governance costs. The trustees have developed a strategy to continue to reduce costs and increase income and this strategy is to continue.

Principal Funding Sources

The principal funding sources for the Charity continue to be met by membership involvement in the bowling green hire charges. Membership fees and bowling green hire charges were increased in 2013. The trustees advise the need for marginal increases in future years in order to keep in step with rises in the cost of living generally.

Future Developments

The Charity plans continuing its activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

The Charity has secured rate relief for the forthcoming year, however, due to council cutbacks the rent relief from Darlington Borough Council has been withdrawn. The Charity's trustees continue their involvement and discussions are ongoing with Darlington Borough Council towards future annual rent payments.

The management board still feels that it offers good value for money to the local and government authorities. This, coupled with budgetary control of expenditure, should hopefully ensure that the Charity keeps financial parity over the next accounting period.

Further developments are planned for the forthcoming year which will both save money and increase revenues. Refurbishment in the function room should lead to higher usage and subsequently more income.

This report has been prepared in accordance with the special provision of Part 15 Companies Act 2006 relating to small companies.

On behalf of the board

Darlington Indoor Bowls Club Ltd
Report of The Trustees For the Year Ended 31 March 2014

A handwritten signature in black ink, appearing to read 'G Peacock', with a horizontal line underneath.

Graham Peacock

Trustee and Company Secretary

Darlington Indoor Bowls Club Limited

**Statement of Financial Activities
for the Year Ended 31st March 2014**

	Notes	31 3 14 Unrestricted funds £	31 3 13 Unrestricted funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income		27,575	13,865
Activities for generating funds	2	123,022	145,759
Total Incoming Resources		150,597	159,624
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		67,258	75,620
Fundraising trading costs of goods sold and other costs		61,393	64,926
Governance costs		6,641	9,102
Total resources expended		135,292	149,648
NET INCOMING/(OUTGOING) RESOURCES			
		15,305	9,976
RECONCILIATION OF FUNDS			
Total funds brought forward		58,053	48,077
TOTAL FUNDS CARRIED FORWARD		73,358	58,053

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities(effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	(2%) on cost
Fixtures and fittings	(15%) on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over over the period of the lease.

Darlington Bowls Club Limited

Notes to the Financial Statements - continued
for the Year Ended 31st March 2014

2 ACTIVITIES FOR GENERATING FUNDS

	31 3 14	31 3 13
	£	£
Use of rink & equipment	25,541	31,254
Bar	41,024	44,218
Blundell Income	0	0
Misc Income	11	0
Blundell suite room hire	0	0
Lottery King	1,387	2,119
Joker	2,760	5,860
Fruit Machine income	0	2,560
Bingo	0	253
Tournament income	3,319	1,368
Rent	4,670	8,200
Membership fees	44,309	52,487
	<u>123,021</u>	<u>148,319</u>

3 NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	31 3 14	31 3 13
	£	£
Depreciation - owned assets	9,178	6,084
Equipment hire	0	0

4 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2014 nor for the year ended 31st March 2013.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2014 nor for the year ended 31st March 2013.

5 STAFF COSTS

	31 3 14	31 3 13
	£	£
Wages and Salaries	33,510	25,985
Social security costs	0	0
	<u>33,510</u>	<u>25,985</u>

Darlington Indoor Bowls Club Limited

Notes to the Financial Statements - continued
for the Year Ended 31st March 2014

6 TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1st April 2013	87,571	168,023	255,594
Additions	0	24,960	24,960
	<u>87,571</u>	<u>192,983</u>	<u>280,554</u>
DEPRECIATION			
At 1st April 2013	29,527	143,415	172,942
Charge for year	1,751	7,427	9,178
At 31st March 2014	<u>31,278</u>	<u>150,842</u>	<u>182,120</u>
NET BOOK VALUE			
At 31st March 2014	<u>56,293</u>	<u>42,141</u>	<u>98,434</u>
At 31st March 2013	<u>58,044</u>	<u>24,608</u>	<u>82,652</u>

7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 3 14	31 3 13
	£	£
Trade debtors	-	-

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 3 14	31 3 13
	£	£
Other loans	31	0
Trade creditors	3,809	5,608
Social security and other taxes	1,214	818
Wages Control	0	535
VAT	2,702	1,037
Other creditors & Deferred income	34,702	38,752
Subscriptions paid in advance	3,765	6,031
Accrued expenses	400	400
	<u>46,623</u>	<u>53,181</u>

9 MOVEMENT IN FUNDS

	At 1 4 2013	Net Movement in funds	At 31 3 2014
	£	£	£
Unrestricted fund			
General fund	58,053	15,305	73,358
TOTAL FUNDS	<u>58,053</u>	<u>15,305</u>	<u>73,358</u>

Darlington Indoor Bowls Club Limited

Notes to the Financial Statements - continued
for the Year Ended 31st March 2014

9 MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	150,597	(135,292)	15,305
TOTAL FUNDS	<u>150,597</u>	<u>(135,292)</u>	<u>15,305</u>

Darlington Indoor Bowls Club Limited

Detailed Statement of Financial Activities
for the Year Ended 31st March 2014

	31 3 14	31 3 13
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	12,522	4,049
Gift aid	11,002	5,765
Grant Received	4,051	4,051
	<u>27,575</u>	<u>13,865</u>
Activities for generating funds		
Use of rink & equipment	25,540	31,254
Bar	41,024	44,218
Blundell Income	0	0
Misc Income	11	0
Blundell suite room hire	0	0
Lottery King	1,387	2,119
Joker	2,761	5,860
Fruit machine income	0	0
Bingo	0	253
Tournament income	3,319	1,368
Rent	4,670	8,200
Membership fees	44,310	52,487
	<u>123,022</u>	<u>145,759</u>
Total incoming resources	<u>150,597</u>	<u>159,624</u>
RESOURCES EXPENDED		
Costs of generating voluntary income		
Equipment hire	0	735
Rates and water	2,831	6,427

Rent	15,000	12,000
Light and heat	17,982	24,571
Telephone	2,039	2,188
Postage and stationery	417	484
Sundries	99	58
Repairs and maintenance	11,232	14,592
Cleaning	5,217	5,878
Motor and travelling expenses	0	0
Insurance	1,111	1,156
Advertising	1,332	585
Improvements to property	0	0
Fixtures and fittings Depreciation	9,178	6,084
Bank interest	820	862
	<u>67,258</u>	<u>75,620</u>

Darlington Indoor Bowls Club Limited

Detailed Statement of Financial Activities
for the Year Ended 31st March 2014

	31 3 14 £	31 3 13 £
Fundraising trading: cost of goods sold and other costs		
Purchases	23,793	37,180
Bowls	2425	374
Wages	33,510	25,986
Social Security	0	0
Fruit machine rental	0	0
Licenses and subscriptions	1,665	1,386
Lottery King	0	0
Ticket expenses	0	0
Restaurant expenses	0	0
Tournament expenses/prize money	0	0
	<u>61,393</u>	<u>64,926</u>
Governance costs		
Accountancy	400	400
Legal fees	0	0
Value Added Tax	0	0
Admin Costs	6,241	8,702
	<u>6,641</u>	<u>9,102</u>
Total resources expended	<u>135,292</u>	<u>149,648</u>
Net expenditure	<u>15,305</u>	<u>9,976</u>

Darlington Indoor Bowls Club Limited

Balance Sheet
At 31st March 2014

	Notes	31 3 14 Unrestricted funds £	31 3 13 Total funds £
FIXED ASSETS			
Tangible Assets	6	98,434	82,652
CURRENT ASSETS			
Stocks		2,755	2,755
Debtors amount falling due within one year	7	-	-
Cash at bank and in hand		18,792	25,827
		<u>21,547</u>	<u>28,582</u>
CREDITORS			
amounts falling due within one year	8	(46,623)	(53,181)
NET CURRENT ASSETS/(LIABILITIES)		<u>(46,623)</u>	<u>(53,181)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(25,076)	(24,599)
NET ASSETS		<u>73,358</u>	<u>58,053</u>
FUNDS	9		
Unrestricted funds		73,358	58,053
TOTAL FUNDS		<u>73,358</u>	<u>58,053</u>

Darlington Indoors Bowls Club Limited

Balance Sheet - continued
At 31st March 2014

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended for the year ended 31st March 2014

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2014 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 8th December 2014 and were signed on its behalf by


M Lyett - Trustee

G Peacock - Trustee



Darlington Indoor Bowls Club Limited

Notes to the Financial Statements
for the Year ended 31st March 2014

1 ACCOUNTING POLICIES

Accounting convention