

Unaudited Financial Statements

For The Year Ended 30 September 2016

for

Gloucestershire Bowls Association - Mens Division

**Independent Examiners' Report
To the Trustees of
Gloucester Bowls Association - Mens Division**

We report on the accounts of the Association for the year ended 30 September 2016, which are set out on pages 2 and 3.

Respective Responsibilities of Trustees and Examiner

As the Trustees you are responsible for the preparation of the accounts and you consider that there is no requirement for an audit, but in accordance with the constitution, an independent examination is needed.

It is our responsibility to examine the accounts and to state, on the basis of procedures performed, whether particular matters have come to our attention.

Basis of Independent Examiners' Report

Our examination was carried out to include a review of the accounting records kept by the Association 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 we do not express an audit opinion on the view given by the accounts.

Independent Examiners' Report

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

1 - which gives us reasonable cause to believe that, in any material respect, the requirements to keep accounting records and to prepare accounts which accord with those records; and

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

Peter Morgan FCA

Kingscott Dix Limited
Chartered Accountant
Goodridge Court, Goodridge Avenue
Gloucester
GL2 5EN

20 December 2016

Gloucestershire Bowls Association - Men's Division

Trading Profit and Loss Account For the Year Ended 30 September 2016

<u>Income</u>	<u>2015-16</u>	<u>2014-15</u>
Sale of Uniform & Badges	691.50	781.50
Less opening stock	(2,141.60)	(3,848.06)
Less purchases	(223.73)	(1,827.32)
	<u>(1,673.83)</u>	<u>(4,893.88)</u>
Closing stock c/fd	<u>1,300.05</u>	<u>2,141.60</u>
Gain/Loss on sales	(373.78)	(2,752.28)
GBA Affiliation Fees	9,972.00	10,112.00
BE travel expenses	331.09	279.22
Competitions	4,284.10	4,199.20
Matches	4,386.00	1,835.75
Difference on analysis of match fees & uniform sales	-	(42.00)
Interest on BIA a/c	4.26	4.45
Adverts in Handbook	100.00	-
<u>Total Income</u>	<u>18,703.67</u>	<u>13,636.34</u>
 <u>Expenditure</u>		
Preparation of a/cs & Examiners fee 2014	-	160.00
Preparation of a/cs 2015 incl expenses	156.64	222.80
BE Year Books	38.25	45.50
GBA 2010 affiliation @ 25p per capita	498.60	-
Competitions fees paid BE	2,513.50	2,409.00
Competition prize money	1,110.00	1,110.00
Competition expenses		
Finals Day	64.00	80.00
2 Rink	90.00	-
County cup	128.00	-
Green fees	216.00	220.00
Nat Champs Travel exps	540.00	480.00
Comp officials expenses	<u>74.52</u>	<u>466.24</u>
	1,112.52	1,246.24
Cup engraving 2015	207.40	(5.94)
" 2016 accrual	120.00	225.00
Trophy repairs	80.00	185.99
Match costs		
Coasters	447.00	247.20
Green fees & food	2,848.50	249.00
Coaches	2,923.05	1,845.00
Match official exp	<u>158.20</u>	<u>301.80</u>
	6,376.75	2,643.00
Handbooks	1,999.00	2,149.00
Printing and Stationery		
Ink	15.98	-
Stamps	-	438.48
Laptop repairs	72.50	-
Officers Expenses	674.12	887.64
Officers allowances	3,150.00	3,150.00
Web Site	143.10	138.78
Depreciation of new laptop for Secretary	315.86	158.00
Depreciation of Treasurer's laptop	-	172.67
Insurance of Cups and Trophies	362.46	365.60
Dinner/luncheon tickets	21.00	92.00
Donation to markers course	50.00	-
Scorecards	50.00	11.60
Bowls Stickers	<u>203.76</u>	<u>198.72</u>
<u>Total Expenditure</u>	<u>19,271.44</u>	<u>16,004.08</u>
Net Gain/(Loss) For Year	<u>(567.77)</u>	<u>(2,367.74)</u>

Gloucestershire Bowls Association - Men's Division

Balance Sheet

For the Year Ended 30 September 2016

	<u>2015-16</u>	<u>2014-15</u>
<u>Fixed Assets</u>		
Laptop	473.86	473.86
less depreciation	<u>(473.86)</u>	<u>(158.00)</u>
	-	315.86
<u>Current Assets and Liabilities</u>		
Debtors: Lloyds TSB current a/c	473.36	4,807.52
Cash float	20.00	(75.00)
BIA a/c	10,006.00	10,004.90
Yorkshire BS	4,502.70	-
Stock Uniform, Badges and Ties etc	1,300.05	2,141.60
Coasters	150.00	-
Score cards	50.00	100.00
Creditors: Engraving costs estimated accrual 2015	<u>-</u>	<u>(225.00)</u>
<u>Net Assets</u>	<u>16,502.11</u>	<u>17,069.88</u>
<u>REPRESENTED BY:</u>		
Balance brought forward 1/10/15	17,069.88	19,437.62
(Loss)/Surplus for year	<u>(567.77)</u>	<u>(2,367.74)</u>
	<u>16,502.11</u>	<u>17,069.88</u>

K Hawkes

GBA - Men's Division Treasurer

Date: 28 November 2016

Gloucestershire Bowls Association - Men's Division

Appendix to the 2015-16 accounts

COMPETITIONS	Income	331.09	BE Travel allowances
		<u>4,284.10</u>	Entrance fees
		4,615.19	
	Expenditure	(2,513.50)	Paid to BE
		(1,110.00)	Prize money
		(207.40)	2015 engraving costs
		(120.00)	Engraving estimated for 2016
		(64.00)	Finals Day
		(90.00)	2 Rink
		(128.00)	County cup
		(216.00)	Green fees
		(540.00)	National Championships travel exps
		(80.00)	Trophy repairs
	<u>(74.52)</u>	Expenses competition officials	
	<u>(528.23)</u>	NET LOSS ON COMPETITIONS	

MATCHES	Fess less teas	4,386.00	
	Expenditure	(158.20)	Match officials expenses
		(447.00)	President's coasters
		(2,848.50)	Green fees
		(2,923.05)	Coaches
		(50.00)	Score cards
		(203.76)	Stickers
		<u>(2,244.51)</u>	NET LOSS ON MATCHES

OFFICERS ALLOWANCES & EXPENSES

Allowances	President	(750.00)
	Secretary	(1,500.00)
	Treasurer	(600.00)
	Fixture Sec	(300.00)
		<u>(3,150.00)</u>

Expenses	BE Rep	(135.40)
	Secretary	(341.88)
	Treasurer	(196.84)
	Green Inspect	
		<u>(674.12)</u>