



**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**Company Registration Number 08867626**  
**Charity Number 1162133**

# **DISABILITY BOWLS ENGLAND**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2018**

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# **DISABILITY BOWLS ENGLAND**

## **TRUSTEES' REPORT**

**YEAR ENDED 31 MARCH 2018**

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The Trustees have pleasure in presenting their report and the financial statements of the Charity for the period ended 31 March 2018.

### **Vision**

Disability Bowls England's (DBE's) aim is to be the governing and co-ordinating body of bowls for players of all ages and abilities with a physical, sensory or learning disability. DBE has the vision of developing participation opportunities and improving performance in disability bowls players with a physical, sensory or learning disability in England and contributing to UK and international initiatives.

### **Charitable objectives**

The charitable purposes of the Charity are, in the interests of social welfare and with the object of improving the condition of life of people with disabilities, to facilitate their participation in the sport of bowls.

The trustees confirm that in preparing the above objects they have taken due regard to the guidance on public benefit published by the Charity Commission.

### **Our History**

Unlike mainstream bowls, disability bowls' origins lie within the disability specific multi-sport organisations and clubs. It was in the past one of many sports offered to people with a physical and or visual impairment, it was used by people like Ludvig Guttman at Stoke Mandeville as part of patients' rehabilitation. It was also included in the early Paralympic Games at Stoke Mandeville and was a Paralympic sport until 1996.

Bowls is now recognised as one of the most accessible and integrated sports readily available and can be played by almost anyone, with or without a disability. It can be played in many formats, singles, pairs, triples and fours. It can be played in teams of whatever number you wish. It can be played competitively at local, national and international level or it can be a social pastime encompassing every level of engagement. Disabled bowlers can compete with or against non-disabled bowlers in most situations.

We have also seen in recent years the game become far more accessible to people with disabilities, the development of wheelchairs designed especially for bowling greens to prevent damage to the greens, along with several other aids enabling more participation in the sport.

Although bowls is no longer included in the Paralympic Games, the impact of the inclusion in the Commonwealth Games 2014, show-cased the skill and potential that people with disabilities can achieve and it is hoped that this will help in the future development of sports which are accessible to all. Bowls is one of these sports and is more inclusive than most.

DBE hopes to improve the access to the game of bowls, to enable more disabled people to take it up, and through active participation and support, improve opportunities, improve individual's personal lifestyle and skills and provide opportunities and support for those aspiring to championship levels.

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## TRUSTEES' REPORT

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### **Activities, achievements and performance**

It has been another very busy period for Disability Bowls England (DBE), the organisation is developing, and this year has seen us in a position to employ two people. This has brought some new and exciting challenges for the organisation.

### **Strategic Partnerships: Partnership and Networking is guiding the development of Disability Bowls England strategic priorities and business plans.**

One of DBE's plans for the current year was to update the business plan for the next four years post Commonwealth Games 2018. This was to follow on from the National Disability Strategic Action Plan which was launched on Disability Access Day in 2017. The purpose of the plan was to provide the sport with a clear direction which all the key bowls organisations, stakeholders and individuals can buy in to, progress and be measured by.

The Disability Steering Group was established to develop a national strategy which would guide and direct the work in disability bowls through to 2017 and beyond and was appointed to oversee the implementation of the specific strategic actions. However, it became clear within the financial year that due to funding and resource issues the timings on this plan were unrealistic. The national strategy is being reviewed and significant sections of revised DBE business plan will directly relate to the national strategy going forward.

A regular review of financial and governance documents is carried out to ensure strong foundations are in place to sustain organisational growth. DBE policies and procedures will ensure the organisation is operating in a safe, professional and practical manner and is legally compliant.

### **National development and performance, also including regional development**

During the year DBE was successful in securing a grant from The Peter Harrison Foundation, enabling the recruitment of Lee Smith as a Part Time National Development Manager. The organisation was very encouraged at the level of candidates who applied for the role and the selection process was challenging. Since his appointment Lee has made significant progress in his role.

The Development Officer is responsible for developing programmes and interventions which increase participation opportunities for bowlers with a physical, sensory or learning disability, catering for all ages and abilities. Bowlers are being supported with their personal development, improving well-being, confidence levels and sports and social skills. Adapted aids and equipment are utilised to ensure inclusion of individuals with varying levels of impairment.

As a newly constituted organisation one of the key aims of Disability Bowls England is to develop a solid infrastructure to support the participation in bowls activities by disabled people. Activities include introductory sessions, local playing sessions, regional and national coaching and competitive opportunities, support for elite players including squad recruitment and selection for home country and international competition.

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### YEAR ENDED 31 MARCH 2018

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The priority areas of work which have been identified to be undertaken by the development staff with the assistance of key volunteers include:

- increasing the capacity to deliver the strategic plan through the development of a regional infrastructure
- development of clubs and strengthening local links
- marketing and communication.
- exploring new networking links
- developing Members' services

Since starting the role on 1<sup>st</sup> August 2018, Lee has been very busy working to the above objectives to develop disability bowls participation and awareness, specifically:

#### ***Disability Kite Mark***

Contact has been established with 11 clubs who are being actively supported to achieve the standards of the Kitemark award. This work will help DBE with the identification and development of Centres of Excellence around the country.

The Disability Kite Mark has been developed as part of the strategic plan to recognise and reward clubs who are operating to a desired standard and providing inclusive participation opportunities and a welcoming environment for disabled people. It is essential that all clubs strive to be as inclusive as possible and embed themselves within their local community, and this kitemark represents a way to recognise clubs who are achieving this standard.

Aside from the recognition that the kitemark will bring to clubs, it will allow national and local bowling and/or disabled organisations to have the confidence to recommend clubs' facilities to disabled and non-disabled people who wish to take up bowls.

In cases where clubs are not yet ready to complete the kitemark accreditation, the Officer has been looking at accessibility information, specifically in relation to the Crown Green Bowling Association where a full audit of clubs has been undertaken in the Sheffield area.

As part of the ongoing personal development, Lee completed his Level 1 Bowls Coaching qualification. This is a vocationally related qualification that provides learners with an opportunity to study and be assessed on both the practical and theoretical aspects of coaching bowls to groups of beginners (adults and children) in an appropriate environment. The knowledge gained from this allows an understanding of safe, ethical and effective bowls coaching and the new skills and knowledge gained are being utilised in the roll out of programmes and development work.

Future plans includes the running and tutoring of several regional workshops, inviting clubs and organisation from a defined geographical area to attend. Contents of the workshop include an introduction to DBE and information about the Kitemark (what is involved and how clubs can work towards it). Another key component of the day is the running of a "working with disabled people in bowls" module, this is specifically aimed at coaches and volunteers to teach them both practical and theoretical aspects when working with bowlers who have a disability. The workshop focuses on WHY people with a disability play bowls; WHAT the coaching should look like; WHAT makes an inclusive coach; HOW to adapt and personalise coaching sessions; HOW to communicate effectively. Part of the workshop programme will include case studies

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## TRUSTEES' REPORT

### YEAR ENDED 31 MARCH 2018

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from bowlers with various disabilities and impairments including social bowlers, club members and Commonwealth Games medallists.

The training workshop along with kitemark work is building links and a platform for the running of regional Open Days, friendlies and competitions and will provide DBE with an opportunity to recruit volunteers, regional representatives and local people to assist with expanding services.

Lee has also been working with several other organisation within York and District and South Yorkshire offering a range of different activities. Specifically, these have been one off inclusive sport events starting off with an open introductory session leading into weekly and regular activity. This is starting to build links with other organisations outside of the normal bowls channels.

During the year Mo Monkton accepted a short-term Development Officer position within the organisation. Having bowled at a high level and volunteered with the sport of bowls for many years, Mo brings unique skills which are helping with our development.

Specific areas of work covered during the period include contact with each outdoor county association asking them to promote and advertise Disability Bowls in their Handbooks/Website. The response made to this request was excellent with practically every county confirming their support and several clubs have been in contact wanting further discussion, some with interest in applying for Kitemark recognition, others wanting to put on events, open days or regular sessions, all of which are raising interest in bowls in the local community.

From this a programme of "try bowls" open days has been developed and pilot days will be run over the summer months. Currently 8 clubs have expressed an interest in becoming involved and if the format is successful more will be planned in future.

#### **Participation, Competition, DBE Events**

Over the 12 months period DBE has run 15 events in singles, pairs, triples and friendly matches and supported and advertised 18-member organisation's events. Four regional squads and one national squad has been established and coaching sessions held. International squad trials were held, and records of achievement are being logged. During the year the ranking system was launched with the first ever ranking list being published at the end of the 2017 outdoor season. This along with the Talent pathway (launched in 2017) provides members with clarity about how to progress in the game and enables them to find a level that is suitable to them.

During the year DBE selected a team of players to represent England at the first Indoor Home Nations Champion between Wales, Scotland and England, The event took place over the weekend of 21<sup>st</sup> – 23<sup>rd</sup> April at the eight rink Newport Indoor Bowl Club, South Wales. This was only the second occasion such an event was organised between the three countries. This is an important event for all the countries as it gives an opportunity for bowlers to showcase their skills and ability. Overall the event was very successful, both on and off the green and England will host this growing prestigious event in 2019.

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After the success of the celebration evening in 2016 it was decided to repeat this event and a high number of DBE bowlers, family and friends arrived at Solihull Indoor Bowls Club on Saturday 7<sup>th</sup> October for the DBE Annual Awards. The day commenced with fun competitions for everyone, including non-bowlers, and comprising 321, Snakes and Ladders, Ring of Fire and the Wedge. 321 is a team event of three people each with three bowls playing three ends, each bowler rotated their position so that everyone played lead, no.2 and skip. Playing on a knock out basis the competitions was finally won by Bob Love, Tim Love and Alex Cormack. Those that did not enter 321 and those knocked out, played Snakes and Ladders, Ring of Fire and Wedge. DBE Patron and World No.1 Greg Harlow attended the event, chatting with members throughout the afternoon and evening and presenting awards to the various recipients:

2017 Award Winners:

For support and commitment to DBE – Gedling Indoor Bowls Club

Player of the Year 2017 – Mike Robertson

Most improved player – Colin Wagstaff

Following speeches by DBE Chairman, Paul Brown and Greg Harlow, the evening presentations commenced with a donation to DBE by member, Chris Venn on behalf of the Leamington Ladies Open Bowls. The Leamington Ladies Open Bowls Tournament had been running for some 75 years and had regrettably been forced to fold due to lack of numbers. It had been decided their remaining funds would be distributed between two charities, DBE & VIBE for grass roots development etc.

#### **Developing the website, marketing and information services.**

Several meetings and discussions have taken place specifically around the website and its suitability for the organisation as it continues to develop. It was felt that as the website is one of the main access points to the organisation it needed to be consistent with our message, providing better images and links to other marketing materials. Discussion amongst the Disability Steering Group have concluded that the DBE website should be one of the main access points for Disability Bowls generally. An organisation has been appointed to work alongside the chairman to develop and redesign the website with a launch date set for the new financial year.

#### **Exhibition Stand at Bowls England National Championships**

In August 2017 DBE was offered the opportunity to have an exhibition marquee at the Bowls England National Championships. The event runs for the entire month of August and is attended by bowlers from all over England either competing or spectating and it was an excellent opportunity for DBE to talk to bowlers and attendees as well as display and demonstrate some of the bowling equipment which is currently available for disabled bowlers. During the event, 62 recorded enquiries were made with many more general discussions taking place around promoting Disability Bowls England and inclusion of disability within clubs. Some examples of enquiries are shown below:

- enrolment of new player members of various ages/disability/gender.
- new volunteers

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## TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2018

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- general club enquiries - wheelchair advice/disability coaching module/ramps/equipment
- clubs with facilities willing to go onto a club data base
- clubs who already run a regular session for players with various disabilities or wish to start one and wanting to promote to a wider audience

The marquee was manned by volunteers and the general sense of opinion was that it was a very successful and worthwhile venture. Some very good feedback was received from Bowls England and DBE has been offered a marquee for the August 2018 event.

### **Recruiting and developing volunteers**

DBE continues to recruit and develop volunteers to help the organisation provide new opportunities for bowlers of all ages and abilities. This is important and will enable the organisation to develop more activities on a regional basis.

Another new Initiative which has been launched in March 2018 was the start of the ambassador programme. DBE is looking to appoint key individuals, players/coaches or supporters from different areas of the game to promote disability bowls. Their role will be specifically,

- to actively promote and raise the profile of Disability Bowls England
- to promote the positive values for disabled people in playing bowls
- to assist and advise players who acquire a disability to start or continue to play bowls in their specific geographical area
- to encourage clubs to become inclusive and support disability events at clubs in the area
- to use social media platforms to share news, photos and articles that show DBE in a positive manner

DBE was pleased to appoint Bob Love as the first ambassador. Bob is one of the top para bowls players in the world, winning medals at the Paralympics, World Bowls Championships, a prestigious bronze medallist at the Commonwealth Games and a regular member and Captain of the Disability Bowls England International Squad. As well as winning various para bowls competitions, Bob is a fitting example in demonstrating the inclusivity of the sport of bowls, having qualified to compete in the 2017 English Indoor National Championship finals.



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## TRUSTEES' REPORT

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### **Future Plans and Development**

At the end of the third year DBE has considered the future development of the organisation and has set in place plans and procedures to grow and sustain the infrastructure supporting increased and improved playing and competitive opportunities. Priorities include:

1. Development and delivery of the business plan for the next four years cycle post Commonwealth Games 2018, following the release of the National Disability Strategic Action Plan.
2. Regular review of financial and governance documents to ensure strong foundations are in place to sustain organisational growth. DBE policies and procedures will ensure the organisation is operating in a safe, professional and practical manner and is legally compliant.
3. Following the success of securing a Grant from The Peter Harrison Foundation which allowed the recruitment and employment of a Part Time National Development and Performance Manager, DBE will continue to expand the activities as identified in the business plan:
  - a. Development of four main regions, specifically North, Midland, South West and South East. Each region will have a minimum of 1 Centre of Excellence, and regional personnel will be responsible for identifying, recruiting and developing disabled bowlers. To support the individual development of bowlers, the Centres will also provide coaching and training sessions run by appropriately qualified coaches and appropriate levels of competition will be organised. This work will be carried out in partnership with local bowls clubs within a region as illustrated in the draft Talent Pathway.
  - b. Creation of roles and appointment of key volunteers, regional development workers and co-ordinators to work within the above four regions.
4. Continue to Improve the overall services to members, increasing the number of participation and playing opportunities ensuring opportunities exist for all members of all levels of ability. This will continue to include the incorporation of new playing and training opportunities into the annual calendar of events, specifically the running of introductory sessions, localised training opportunities and the development of new regional competitions.
5. Complete and develop new website with a relaunch at end of April 2018. Continue to review marketing and information services and look to extend on the success and outcomes of hosting the marquee at Leamington.
6. Recruiting and developing volunteers to help the organisation provide new opportunities for bowlers of all ages and abilities.

### **Performance and Regional Development Pathway**



We have been working in the period on the performance development pathway, which was launched in 2017. This gives individuals information on how to progress in the sport of bowls or to just find a level to suit their involvement.

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## TRUSTEES' REPORT

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<b>ELITE SQUAD</b>				<b>INTERNATIONAL DEVELOPMENT PATHWAY</b> <ul style="list-style-type: none"> <li>• Training days throughout the year, with access to appropriately qualified coaches to support further development</li> <li>• Develop technical, tactical, physical, psychological and social learning outcomes required for international competition</li> </ul>
				
<b>NATIONAL DEVELOPMENT SQUAD</b>				<b>NATIONAL DEVELOPMENT PATHWAY</b> <ul style="list-style-type: none"> <li>• Minimum of 1 Centre of Excellence in each region who are responsible for identifying, recruiting and development</li> <li>• Coaching and training sessions to be provided by appropriately qualified coaches to support bowlers' development</li> <li>• Appropriate competitions to be provided</li> <li>• National Disability Specific Competitions (English Amputees and Les Autres Bowling Ass, Visually Impaired Bowls England, British Wheelchair Bowls Ass, CP Sport)</li> </ul>
				
<b>NORTHERN</b>	<b>MIDLANDS</b>	<b>SOUTH WEST</b>	<b>SOUTH EAST</b>	
<b>CENTRES OF EXCELLENCE</b> <ul style="list-style-type: none"> <li>• Regional competitions through to national finals</li> <li>• Regional Representative Team's Competition</li> <li>• Other mainstream regional events</li> <li>• Taster days run throughout region on regular basis</li> <li>• General Members' Matches</li> </ul>				

### Who can take part

**Training/taster days:** Any player with any disability can come along to any these events which are advertised on the DBE website.

**Friendly matches:** Details of matches can be found on the website along with a note of the type of match. These vary: it may be a match for members with a visual impairment or for members with any disability; it may be indoor or outdoor.

**Competitions:** Disability Bowls England run various competitions. Some are indoor, some outdoor, some open and some with restricted entry. Details of these can be found on the web site.

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## TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2018

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**Inter Region Challenge:** All Disability Bowls England Members can nominate to represent their region. As this is a top performance event, the Regional Teams are selected using performance related criteria.

**Elite events:** Trials and performance records are maintained in order to help select players/directors for Elite Events. Players with classifications B1, B2, B3, B4, B5, B6, B7, B8 and Directors of Visually Impaired Players may nominate for a trial. For more information regarding classification contact DBE

The organisation has continued its partnership working and promotion of joint ventures specifically

- Love Fisher Brown Award
- Disability Steering Group
- working with BDA in development of a Level 3 Coaching qualification (DBE Chairperson)

### **Partners – Below is a full list of key partners**

Bowls Development Alliance (BDA)

Bowls England (BE)

English Indoor Bowls Association (EIBA)

British Wheelchair Bowls Association (BWBA)

Cerebral Palsy Sport

English Amputees and Les Autres Bowling Association (EALABA)

Visually Impaired Bowls England (VIBE)

Deaf Bowling Association

Crown Green Bowling Association

International Mixed Ability Sport (IMAS)

# DISABILITY BOWLS ENGLAND

## TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2018

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### **Investment Powers**

The Memorandum and Articles of Association of the Company place no restriction on the investment powers of the Trustees.

### **Investment Policy**

As income from funders is utilised within a short time after receipt, the Trustees considers that the most appropriate policy for investing funds is to place them on short-term deposit.

### **Reserves Policy**

The trustees have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Trustees believe that the Charity should hold financial reserves equivalent to three months operating costs calculated and reviewed annually. This is £8,000 on present operating costs of £2,666 per month.

At the end of March 2018, the level of unrestricted funds stands at £18,628. This is currently above the target level and as the organisation is in the early stages of development the trustees feel this is reasonable.

## **Structure, Governance and Management**

### **Charitable status**

Disability Bowls England is a Company limited by guarantee (Number 08867626) incorporated on 29 January 2014, which also became a registered charity on 11 June 2015 (Number 1162133)

### **Governance**

As a Board of Trustees, we are bound by the Memorandum and Articles of Association (a constitution laying out the rules). This is available should anyone request it. All major decisions are made by our Board of Trustees. The period of office of the initial Trustees on incorporation and any other Trustees appointed before the first Annual General Meeting shall end at the first Annual General Meeting. Otherwise, the period of office of a Trustee appointed at an Annual General Meeting shall end at the next following Annual General Meeting. Further periods of office may be served without limit provided the individual remains eligible to serve as a Trustee in accordance with the Articles and is duly appointed. Trustees are appointed according to their relevant qualification and experience.

Trustees must be willing to undertake training in order to understand the charity's operations and to keep up to date with relevant changes in regulations.

### **Trustee induction and training**

The Company provides an induction program for all new Trustees to fully equip them with the information and knowledge which they need to enable them to become effective Board members as quickly as possible. They are given all the Charity's key documents, including the Memorandum & Articles of Association, Accounts, Minutes of previous Meetings and the Charity's Strategic Plan. Discussions with existing Trustees ensure that they understand the nature and aims of the Charity and their role and responsibilities. In addition the Company provides ICT Training to all new Trustees.

# DISABILITY BOWLS ENGLAND

## TRUSTEES' REPORT

### YEAR ENDED 31 MARCH 2018

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The Trustees (who are directors for the purpose of company law) who served during the period and since the period end were as follows:

Paul Brown  
Margaret Smith  
Shirley May Hughes OBE  
Robert Love  
Maureen Monkton (Resigned 31<sup>st</sup> July 2017)  
Raymond Smith  
Duggie Mitchell  
David Stott

#### **Registered Office**

Gedling Indoor Bowls Club, Foxhill Road, Carlton, Nottingham, England NG4 1RL

#### **Independent Examiner**

Ed Marsh ACA DChA, Burton Sweet, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR

#### **Bankers**

TSB, Excel House, 30 Sempole Street, Edinburgh EH3 8BL

#### **Statement of Trustees' Responsibilities**

The trustees (who are also directors of Disability Bowls England for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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## TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2018

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### Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Registered office:

Signed by order of the Trustees

Gelding Indoor Bowls Club  
Foxhill Road  
Carlton  
Nottingham  
England  
NG4 1RL

Date .....

Paul Brown

# DISABILITY BOWLS ENGLAND

## INDEPENDENT EXAMINER'S REPORT

### YEAR ENDED 31 MARCH 2018

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I report on the accounts of the charitable company for the year ended 31 March 2018, which are set out on pages 15 to 24.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company 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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of 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 the seeking of 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 statement below.

#### **Independent examiner's statement**

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

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

have not been met; or

**DISABILITY BOWLS ENGLAND**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 MARCH 2018**

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

Ed Marsh FCA DChA  
Burton Sweet Chartered Accountants  
The Clock Tower  
Farleigh Court  
Old Weston Road, Flax Bourton  
Bristol BS48 1UR

Date: .....



# DISABILITY BOWLS ENGLAND

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME & EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2018

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Mar-18 £	Year to 31-Mar-17 £
<b>Income From:</b>					
Donations	2	10,324	15,421	25,745	30,614
Other trading activities	3	4,622	-	4,622	1,866
Charitable activities		1,456	-	1,456	2,686
<b>Total income</b>		<b>16,402</b>	<b>15,421</b>	<b>31,823</b>	<b>35,166</b>
<b>Expenditure on:</b>					
Cost of raising funds		451	1,127	1,578	3,610
Charitable activities	4	15,679	13,392	29,071	17,818
<b>Total expenditure</b>		<b>16,130</b>	<b>14,519</b>	<b>30,649</b>	<b>21,428</b>
<b>Net income/(expenditure)</b>	5	272	902	1,174	13,738
<b>Transfers between funds</b>	13	(39)	39	-	-
<b>Net movement in funds</b>		233	941	1,174	13,738
<b>Total funds at start of period</b>	13	18,395	1,787	20,182	6,444
<b>Total funds at end of period</b>	13	18,628	2,728	21,356	20,182

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing

The comparative funds are detailed in note 8  
The notes on pages 17 to 24 form part of these financial statements

# DISABILITY BOWLS ENGLAND

## BALANCE SHEET

AS AT 31 MARCH 2018

	Note	31-Mar-18 £	31-Mar-17 £
<b>Fixed Assets</b>			
Tangible fixed Assets	9	431	626
<b>Current Assets</b>			
Stock	10	2,862	1,061
Debtors	11	3,145	548
Cash at bank		20,204	18,898
		<u>26,211</u>	<u>20,507</u>
<b>Creditors : Amounts falling due within one year</b>	12	<u>(5,286)</u>	<u>(951)</u>
Net Current Assets		20,925	19,556
<b>Net assets</b>		<u><u>21,356</u></u>	<u><u>20,182</u></u>
<b>Funds</b>			
<b>Unrestricted funds</b>			
General funds	14	18,628	18,395
<b>Restricted funds</b>	14	2,728	1,787
		<u><u>21,356</u></u>	<u><u>20,182</u></u>

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the trustees on ..... and are signed on its behalf

.....  
Mr Paul Brown  
Chairman

**COMPANY NUMBER: 08867626**

**The notes on pages 17 to 24 form part of these financial statements**

# DISABILITY BOWLS ENGLAND

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2018

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#### 1 Accounting policies

- (a) The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities, FRS102 SORP.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties affecting the ability of the charity to continue as a going concern.

- (b) Income from donations is included in income when these are receivable, except as follows:

I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;

II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

- (c) Grants, including grants for fixed assets, are recognised within the accounts as they become receivable. Grants received in the accounting period in respect of future accounting periods are deferred until those periods. All material grants are disclosed in accordance with the Statement of Recommended Practice.

- (d) Legacies are accounted for when their receipt is probable and can be properly quantified.

- (e) Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is stated net of VAT.

- (f) Fundraising costs are those incurred in running events to raise funds and in seeking donations. They do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of the objects of the charity.

- (g) Direct costs are allocated on an actual basis to the activities. Support costs are allocated on the basis of actual use of the resources. Governance costs include the costs that relate to meeting the constitutional and statutory requirements and are included within support costs.

- (h) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Bowls equipment - 25% reducing balance

Fixed assets costing more than £500 have been capitalised at cost.

- (i) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees.

- (j) 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. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**DISABILITY BOWLS ENGLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**2 Donations**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Year to 31-Mar-18</b>	<b>Year to 31-Mar-17</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General donations	2,646	-	2,646	12,695
Donations in kind	1,030	-	1,030	783
Peter Harrison Foundation	-	8,333	8,333	-
Bowls Development Alliance	-	5,000	5,000	5,000
Bowls England	2,000	-	2,000	2,000
The Lynne Foundation	500	-	500	500
Truemark Trust	-	-	-	4,000
Albert Hunt Trust	-	-	-	1,000
Middlesex Sports	-	-	-	1,500
Sir John Eastwood Trust	-	-	-	1,000
Garfield Weston	2,000	-	2,000	-
The Percy Bilton Charity	-	500	500	-
Other Organisations	2,148	1,588	3,736	2,136
	<b>10,324</b>	<b>15,421</b>	<b>25,745</b>	<b>30,614</b>

**3 Other trading income**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Year to 31-Mar-18</b>	<b>Year to 31-Mar-17</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising income	3,154	-	3,154	308
Sale of Goods	1,468	-	1,468	1,558
	<b>4,622</b>	<b>-</b>	<b>4,622</b>	<b>1,866</b>

**DISABILITY BOWLS ENGLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**4 Expenditure on: Charitable Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Year to 31-Mar-18</b>	<b>Year to 31-Mar-17</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages and salaries	6,666	6,667	13,333	-
Staff training and development	-	130	130	-
Marketing and advertising	415	980	1,395	636
Office and Computer Equipment	372	1,188	1,560	1,309
Events costs and Hotels	6,269	699	6,968	8,563
Travel and subsistence	1,312	2,572	3,884	5,131
Website costs	-	167	167	307
Meetings	-	40	40	244
Insurance	-	697	697	565
Depreciation	195	-	195	157
Legal & professional	-	252	252	456
Independent examination	450	-	450	450
	<b>15,679</b>	<b>13,392</b>	<b>29,071</b>	<b>17,818</b>

**5 Net income for the year**

**This is stated after charging:**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Depreciation	195	157
Trustees' remuneration	-	-
Independent examination	450	450
Payment of Trustees' travel expenses 4 (2017:3)	4,669	3,512

**6 Staff costs and numbers**

The aggregate payroll costs were:

	<b>Total 2018</b>	<b>Total 2017</b>
	<b>£</b>	<b>£</b>
Wages and salaries	13,333	-
	<b>13,333</b>	<b>-</b>

**DISABILITY BOWLS ENGLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

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**6 Staff costs and numbers (continued)**

No employee received total employment benefits of more than £60,000.

The total employment benefits received by key management personnel in the year were £Nil (2017: £Nil).

The average number of employees (headcount) in the year was as follows:

	<b>Total 2018</b>	Total 2017
Employees	<u>2</u>	<u>-</u>

**7 Taxation**

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

**8 Comparative Statement of Financial Activity**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Year to 31-Mar-17 £</b>
<b>Income From:</b>			
Donations	25,614	5,000	30,614
Other trading activities	1,866	-	1,866
Charitable activities	2,686	-	2,686
<b>Total income</b>	<u>30,166</u>	<u>5,000</u>	<u>35,166</u>
<b>Expenditure on:</b>			
Cost of raising funds	3,610	-	3,610
Charitable activities	12,643	5,175	17,818
<b>Total expenditure</b>	<u>16,253</u>	<u>5,175</u>	<u>21,428</u>
<b>Net income/(expenditure) and net movement in funds</b>	13,913	(175)	13,738
<b>Total funds at start of period</b>	4,482	1,962	6,444
<b>Total funds at end of period</b>	<u>18,395</u>	<u>1,787</u>	<u>20,182</u>

**DISABILITY BOWLS ENGLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

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**9 Tangible Fixed Assets**

**Bowls Equipment**  
**£**

**Cost**

Brought Forward 783

Carried Forward 783

**Depreciation**

Brought Forward 157

Charge for year 195

Carried forward 352

**Net Book Value**

As At 31 March 2018 431

As At 31 March 2017 626

**10 Stock**

**31-Mar-18**      31-Mar-17  
**£**                      £

Fundraising materials (Shirts/Hats/Cloths) & Disability Equipment 2,862      1,061

2,862      1,061

**11 Debtors**

**31-Mar-18**      31-Mar-17  
**£**                      £

Other debtors 530      548

Prepayments and accrued income 2,615      -

3,145      548

**DISABILITY BOWLS ENGLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2018**

**12 Creditors: amounts falling due within one year**

	<b>31-Mar-18</b>	31-Mar-17
	£	£
Other creditors	410	501
PAYE/NIC	79	-
Accruals and deferred income	4,797	450
	<u>5,286</u>	<u>951</u>

Deferred income represents funding received in advance in respect of, see below:-

	<b>31-Mar-18</b>	31-Mar-17
	£	£
Grant income	4,167	-
Event Income	180	-
	<u>4,347</u>	<u>-</u>

**13 Movement in funds**

	<b>At 1-Apr 2017</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers In/(out)</b>	<b>At 31-Mar 2018</b>
	£	£	£	£	£
<b>Restricted funds</b>					
Bowls Development Alliance	1,787	5,000	(6,725)	-	62
Peter Harrison Foundation	-	8,333	(6,667)	-	1,666
Disability Bowls Equipment & Development	-	2,088	(1,127)	39	1,000
	<u>1,787</u>	<u>15,421</u>	<u>(14,519)</u>	<u>39</u>	<u>2,728</u>
<b>Unrestricted funds</b>					
General funds	18,395	16,402	(16,130)	(39)	18,628
	<u>18,395</u>	<u>16,402</u>	<u>(16,130)</u>	<u>(39)</u>	<u>18,628</u>
<b>Total funds</b>	<u>20,182</u>	<u>31,823</u>	<u>(30,649)</u>	<u>-</u>	<u>21,356</u>



# DISABILITY BOWLS ENGLAND

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2018

### 13 Movement in funds (continued)

Prior year comparative	At 1-Apr 2016 £	Income £	Expenditure £	Transfers In/(out) £	At 31-Mar 2017 £
<b>Restricted funds</b>					
Bowls Development Alliance	1,962	5,000	(5,175)	-	1,787
	<u>1,962</u>	<u>5,000</u>	<u>(5,175)</u>	<u>-</u>	<u>1,787</u>
<b>Unrestricted funds</b>					
General funds	4,482	30,166	(16,253)	-	18,395
	<u>4,482</u>	<u>30,166</u>	<u>(16,253)</u>	<u>-</u>	<u>18,395</u>
<b>Total funds</b>	<u>6,444</u>	<u>35,166</u>	<u>(21,428)</u>	<u>-</u>	<u>20,182</u>

#### Bowls Development Alliance

This funding has been donated specifically to carry out the following:-

- i) Chair the Disability Steering Group, ensuring that they meet at least four times a year. Confirming that minutes are taken and distributed as necessary to all key partners
- ii) Support the Disability Steering group and associated partners, to implement the strategic actions as stated within the National Disability Strategic Action Plan
- iii) To work with BDA in identifying clubs to develop further by March 2018
- iv) To promote all relevant activities and projects

#### Peter Harrison Foundation

This funding has been received towards the remuneration of Development officer during the year.

#### Disability Bowls Equipment & Development

This fund represent donations received which have been given specifically for disability bowls equipment or grassroots development. During the year we received the following £500 The Percy Bilton Trust, £500 Within Reach and £1,088 from Leamington Spa Ladies

### 14 Analysis of unrestricted net assets

At 31 March 2018	Tangible Fixed Assets	Other Net assets £	Total 2018 £
Restricted funds	-	2,728	2,728
Unrestricted funds	431	18,197	18,628
	<u>431</u>	<u>20,925</u>	<u>21,356</u>

# DISABILITY BOWLS ENGLAND

## DISABILITY BOWLS ENGLAND

### NOTES TO THE FINANCIAL STATEMENTS

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#### 14 Analysis of unrestricted net assets (continued)

At 31 March 2017	Tangible Fixed Assets	Other Net assets £	Total 2017 £
Restricted funds	-	1,787	1,787
Unrestricted funds	626	17,769	18,395
	<u>626</u>	<u>19,556</u>	<u>20,182</u>

#### 15 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.