

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 October 2021  
for  
Scottish Bowlers' Fellowship**

The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

**Contents of the Financial Statements  
for the Year Ended 31 October 2021**

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## **Scottish Bowlers' Fellowship**

### **Report of the Trustees for the Year Ended 31 October 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2021. The trustees have adopted the provisions of Accounting and Reporting by 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 (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Scottish Bowlers' Fellowship was founded in 1954 for the purpose of creating a national fellowship of bowlers for charitable purposes, such objects to give "financial assistance towards the maintenance, education and benefit of widows, orphans and dependents of deceased members of the Fellowship and to give financial assistance to members of the Fellowship who are in necessitous circumstances through ill-health or other causes beyond their control".

These objects are set out in a Trust Deed which is the governing document and can be viewed on our website at: [www.scottishbowlersfellowship.org.uk](http://www.scottishbowlersfellowship.org.uk)

##### **Significant activities**

In 2021, the Covid-19 pandemic was still affecting Bowling Clubs with many having to remain closed in the early part of the season with limited opening later in the year. The Bennie Cup and Rose Bowl competitions could not be arranged and no invitation matches could be played. However, the Secretary and Treasurer continued hybrid working, partly from home and attending the office on a Tuesday when public transport was quieter, to attend to telephone messages and mail.

The Fellowship purchased the Rights to the Bella Bowling Seat which is manufactured on behalf of the Fellowship and then made available to Fellowship Clubs at a discounted price. The first batch of 5 Seats cost the Fellowship £125 each but rising costs of raw material has pushed the cost of the second batch to £143 each.

The Fellowship continued to receive Applications for help to provide specially adapted bowling wheelchairs costing £900 each. President Kevin McKay travelled to Inverness to present a Para Handy wheelchair to Inverness Bowling Club for use by their newly formed disabled group. Other Applications are being considered but progress has been hampered by Covid-19 restrictions.

##### **Membership**

Membership of the SBF is available to all participating bowlers based in Scotland and is managed on an annual basis. The fee for the 2021 season was combined with 2020 season at £2.00 and for the 2022 season is £2.00 per member.

##### **Life Membership**

Life Membership is available to members for a one-off fee of £20.00. Life members are enrolled, receive a Life Membership badge and do not require to complete Nominal Roll on an annual basis.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Applications for Grants are made by Fellowship Clubs on behalf of their Members.

During the year, the Fellowship provided a new Para Handy Wheelchair and subsidised 5 Bella Bowling Seats at a total cost to the Fellowship of £1,190.

Since inception in 1954, the Fellowship has paid out over £367,000 in Grants.

**Report of the Trustees  
for the Year Ended 31 October 2021**

**FINANCIAL REVIEW**

**Financial position**

The charity's results for the year show a deficit of £2,219 (2020 - deficit £26,725) and accumulated reserves of £91,968 (2020 - £94,187), of which £16,258 (2020 - £18,581) are restricted.

**Reserves policy**

The Trustees continue to closely monitor the Fellowship's finances, with the agreed policy objective of securing the future of the Fellowship's projects by establishing a working reserve to provide at least three months full operational costs. The Covid-19 pandemic has proved the wisdom of such a reserve and the Fellowship was therefore able to continue to respond to applications for assistance throughout the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC008017

**Principal address**

Flat 3 - 10/11  
St Georges Building  
5 St Vincent Place  
GLASGOW  
G1 2DH

**Trustees**

J M Lassa  
Mrs O A Allardyce

**Independent Examiner**

Raymond Henry  
BSc FCA  
The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

Approved by order of the board of trustees on 25 January 2022 and signed on its behalf by:



J M Lassa - Trustee

## **Independent Examiner's Report to the Trustees of Scottish Bowlers' Fellowship**

### **Independent examiner's report to the trustees of Scottish Bowlers' Fellowship**

I report to the charity trustees on my examination of the accounts of Scottish Bowlers' Fellowship (the Trust) for the year ended 31 October 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Raymond Henry  
BSc FCA  
The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

25 January 2022

**Scottish Bowlers' Fellowship**

**Statement of Financial Activities  
for the Year Ended 31 October 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.10.21 Total funds £	31.10.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		14,428	-	14,428	9,734
Other trading activities	2	1,873	-	1,873	514
Investment income	3	<u>2,072</u>	<u>-</u>	<u>2,072</u>	<u>2,122</u>
<b>Total</b>		18,373	-	18,373	12,370
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Direct charitable activities		18,269	2,323	20,592	39,095
		<u>18,269</u>	<u>2,323</u>	<u>20,592</u>	<u>39,095</u>
<b>NET INCOME/(EXPENDITURE)</b>		104	(2,323)	(2,219)	(26,725)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		75,606	18,581	94,187	120,912
		<u>75,606</u>	<u>18,581</u>	<u>94,187</u>	<u>120,912</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>75,710</u>	<u>16,258</u>	<u>91,968</u>	<u>94,187</u>

The notes form part of these financial statements

Scottish Bowlers' Fellowship

Balance Sheet  
31 October 2021

	Notes	Unrestricted fund £	Restricted fund £	31.10.21 Total funds £	31.10.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	3,212	13,718	16,930	18,706
<b>CURRENT ASSETS</b>					
Stocks	7	3,744	-	3,744	2,631
Debtors	8	606	-	606	6,597
Cash at bank and in hand		<u>69,202</u>	<u>2,540</u>	<u>71,742</u>	<u>69,264</u>
		73,552	2,540	76,092	78,492
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,054)	-	(1,054)	(3,011)
<b>NET CURRENT ASSETS</b>		<u>72,498</u>	<u>2,540</u>	<u>75,038</u>	<u>75,481</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>75,710</u>	<u>16,258</u>	<u>91,968</u>	<u>94,187</u>
<b>NET ASSETS</b>		<u>75,710</u>	<u>16,258</u>	<u>91,968</u>	<u>94,187</u>
<b>FUNDS</b>					
Unrestricted funds	10			75,710	75,606
Restricted funds				<u>16,258</u>	<u>18,581</u>
<b>TOTAL FUNDS</b>				<u>91,968</u>	<u>94,187</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2022 and were signed on its behalf by:



J M Lassa - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 October 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Franking machine	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Wheelchairs	- 5% on cost
Computer equipment	- 25% on reducing balance

**Stocks**

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

**Taxation**

The charity is exempt from 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.



Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

1. ACCOUNTING POLICIES - continued

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	31.10.21	31.10.20
	£	£
Sales	645	6
Advertising	-	100
Games and donations	879	269
Sundry income	349	65
Bennie Cup - income	-	90
Bennie Cup - expenditure	-	(66)
Rose Bowl - income	-	60
Rose Bowl - expenditure	-	(10)
	<u>1,873</u>	<u>514</u>

3. INVESTMENT INCOME

	31.10.21	31.10.20
	£	£
Deposit account interest	152	172
Other interest	<u>1,920</u>	<u>1,950</u>
	<u>2,072</u>	<u>2,122</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2021 nor for the year ended 31 October 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2021 nor for the year ended 31 October 2020.

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,734	-	9,734
Other trading activities	514	-	514
Investment income	<u>2,122</u>	<u>-</u>	<u>2,122</u>
<b>Total</b>	12,370	-	12,370
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable activities	36,817	2,278	39,095
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	(24,447)	(2,278)	(26,725)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	100,053	20,859	120,912
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>75,606</u>	<u>18,581</u>	<u>94,187</u>

6. TANGIBLE FIXED ASSETS

	Franking machine £	Fixtures and fittings £	Wheelchairs £	Computer equipment £	Totals £
<b>COST</b>					
At 1 November 2020	1,644	2,095	48,416	1,889	54,044
Additions	<u>-</u>	<u>-</u>	<u>900</u>	<u>-</u>	<u>900</u>
At 31 October 2021	<u>1,644</u>	<u>2,095</u>	<u>49,316</u>	<u>1,889</u>	<u>54,944</u>
<b>DEPRECIATION</b>					
At 1 November 2020	1,227	1,669	31,170	1,272	35,338
Charge for year	<u>42</u>	<u>43</u>	<u>2,436</u>	<u>155</u>	<u>2,676</u>
At 31 October 2021	<u>1,269</u>	<u>1,712</u>	<u>33,606</u>	<u>1,427</u>	<u>38,014</u>
<b>NET BOOK VALUE</b>					
At 31 October 2021	<u>375</u>	<u>383</u>	<u>15,710</u>	<u>462</u>	<u>16,930</u>
At 31 October 2020	<u>417</u>	<u>426</u>	<u>17,246</u>	<u>617</u>	<u>18,706</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

<b>7. STOCKS</b>				
		31.10.21	31.10.20	
		£	£	
Stocks		<u>3,744</u>	<u>2,631</u>	
<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		31.10.21	31.10.20	
		£	£	
Other debtors		-	6,000	
Prepayments and accrued income		<u>606</u>	<u>597</u>	
		<u>606</u>	<u>6,597</u>	
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		31.10.21	31.10.20	
		£	£	
Other creditors		-	1,037	
Accrued expenses		<u>1,054</u>	<u>1,974</u>	
		<u>1,054</u>	<u>3,011</u>	
<b>10. MOVEMENT IN FUNDS</b>				
		At	Net	At
		1.11.20	movement	31.10.21
		£	in funds	£
<b>Unrestricted funds</b>			£	
General fund		75,606	104	75,710
<b>Restricted funds</b>				
Wheelchair Fund		18,581	(2,323)	16,258
		<u>94,187</u>	<u>(2,219)</u>	<u>91,968</u>
<b>TOTAL FUNDS</b>		<u>94,187</u>	<u>(2,219)</u>	<u>91,968</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,373	(18,269)	104
<b>Restricted funds</b>			
Wheelchair Fund	-	(2,323)	(2,323)
	<u>18,373</u>	<u>(20,592)</u>	<u>(2,219)</u>

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
<b>Unrestricted funds</b>			
General fund	100,053	(24,447)	75,606
<b>Restricted funds</b>			
Wheelchair Fund	20,859	(2,278)	18,581
	<u>120,912</u>	<u>(26,725)</u>	<u>94,187</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	12,370	(36,817)	(24,447)
<b>Restricted funds</b>			
Wheelchair Fund	-	(2,278)	(2,278)
	<u>12,370</u>	<u>(39,095)</u>	<u>(26,725)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.19 £	Net movement in funds £	At 31.10.21 £
<b>Unrestricted funds</b>			
General fund	100,053	(24,343)	75,710
<b>Restricted funds</b>			
Wheelchair Fund	20,859	(4,601)	16,258
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>120,912</u>	<u>(28,944)</u>	<u>91,968</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,743	(55,086)	(24,343)
<b>Restricted funds</b>			
Wheelchair Fund	-	(4,601)	(4,601)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>30,743</u>	<u>(59,687)</u>	<u>(28,944)</u>

11. RELATED PARTY DISCLOSURES

Last year a bridging loan of £6,000 was advanced. The loan was secured and interest was received at 2%. This interest was significantly greater than the lower than 0.1% that was being obtained from the bank. The loan was fully repaid this year.

**Scottish Bowlers' Fellowship****Detailed Statement of Financial Activities  
for the Year Ended 31 October 2021**

	31.10.21	31.10.20
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	164	-
Membership	14,264	9,586
Life membership	-	20
Fees arrears	-	128
	<u>14,428</u>	<u>9,734</u>
<b>Other trading activities</b>		
Sales	645	6
Advertising	-	100
Games and donations	879	269
Sundry income	349	65
Bennie Cup - income	-	90
Bennie Cup - expenditure	-	(66)
Rose Bowl - income	-	60
Rose Bowl - expenditure	-	(10)
	<u>1,873</u>	<u>514</u>
<b>Investment income</b>		
Deposit account interest	152	172
Other interest	1,920	1,950
	<u>2,072</u>	<u>2,122</u>
<b>Total incoming resources</b>	<b>18,373</b>	<b>12,370</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rent and rates	4,200	4,212
Insurance	700	652
Light and heat	132	186
Telephone	489	512
Postage and stationery	1,148	2,132
Sundries	4	1,217
Death and emergency grants	-	1,600
Other grants	-	290
Membership badges including stock movement	205	7,392
Carried forward	6,878	18,193

This page does not form part of the statutory financial statements

**Scottish Bowlers' Fellowship**

**Detailed Statement of Financial Activities  
for the Year Ended 31 October 2021**

	31.10.21	31.10.20
	£	£
<b>Charitable activities</b>		
Brought forward	6,878	18,193
Affiliation fees	-	15
Administrative duties and expenses	9,360	9,360
Prize fund	-	273
Subsistence	-	50
Travelling	87	54
Common repairs	691	85
Purchases	-	625
Franking machine	42	46
Fixtures and fittings	43	47
Wheelchairs	2,436	2,391
Computer equipment	<u>155</u>	<u>156</u>
	19,692	31,295
<b>Support costs</b>		
<b>Governance costs</b>		
Professional and legal fees	-	6,900
Independent examiners fee	<u>900</u>	<u>900</u>
	<u>900</u>	<u>7,800</u>
Total resources expended	<u>20,592</u>	<u>39,095</u>
<b>Net expenditure</b>	<u>(2,219)</u>	<u>(26,725)</u>

This page does not form part of the statutory financial statements