

REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2016  
FOR  
BRITISH TENPIN BOWLING ASSOCIATION

BRITISH TENPIN BOWLING ASSOCIATION

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FOR THE YEAR ENDED 31 AUGUST 2016

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BRITISH TENPIN BOWLING ASSOCIATION

COMPANY INFORMATION  
FOR THE YEAR ENDED 31 AUGUST 2016

DIRECTORS:

Mr R Griffin  
Mr T Searle  
Mr D Steiner  
Ms L John

REGISTERED OFFICE:

30 Portmore Close  
Broadstone  
Dorset  
BH18 8BZ

REGISTERED NUMBER:

01178858 (England and Wales)

ACCOUNTANTS:

Newton Magnus  
Chartered Certified Accountants  
& Statutory Auditors  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

BRITISH TENPIN BOWLING ASSOCIATION

REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 AUGUST 2016

The directors present their report with the financial statements of the company for the year ended 31 August 2016.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a tenpin bowling association.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 September 2015 to the date of this report.

Mr R Griffin  
Mr T Searle  
Mr D Steiner

Other changes in directors holding office are as follows:

Ms L John - appointed 30 October 2015

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

ON BEHALF OF THE BOARD:

Mr R Griffin - Director

20 May 2017

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BRITISH TENPIN BOWLING ASSOCIATION

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of British Tenpin Bowling Association for the year ended 31 August 2016 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of British Tenpin Bowling Association, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of British Tenpin Bowling Association and state those matters that we have agreed to state to the Board of Directors of British Tenpin Bowling Association, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that British Tenpin Bowling Association has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of British Tenpin Bowling Association. You consider that British Tenpin Bowling Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of British Tenpin Bowling Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Newton Magnus  
Chartered Certified Accountants  
& Statutory Auditors  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

26 May 2017

This page does not form part of the statutory financial statements

## BRITISH TENPIN BOWLING ASSOCIATION

PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2016

	Notes	2016 £	2015 £
TURNOVER		280,343	247,191
Cost of sales		<u>(197,469)</u>	<u>(135,844)</u>
GROSS PROFIT		82,874	111,347
Administrative expenses		<u>(109,242)</u>	<u>(122,095)</u>
OPERATING LOSS	2	(26,368)	(10,748)
Interest receivable and similar income		<u>100</u>	<u>110</u>
LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		(26,268)	(10,638)
Tax on loss on ordinary activities	3	<u>-</u>	<u>(22)</u>
LOSS FOR THE FINANCIAL YEAR		<u><u>(26,268)</u></u>	<u><u>(10,660)</u></u>

The notes form part of these financial statements

BALANCE SHEET  
31 AUGUST 2016

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	4	3,673	4,898
<b>CURRENT ASSETS</b>			
Debtors	5	9,087	4,694
Cash at bank		187,778	224,642
		<u>196,865</u>	<u>229,336</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(33,621)	(41,049)
<b>NET CURRENT ASSETS</b>			
		<u>163,244</u>	<u>188,287</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>166,917</u>	<u>193,185</u>
<b>RESERVES</b>			
Profit and loss account	7	166,917	193,185
		<u>166,917</u>	<u>193,185</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 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 company.

BALANCE SHEET - continued  
31 AUGUST 2016

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Directors on 20 May 2017 and were signed on its behalf by:

Mr R Griffin - Director



BRITISH TENPIN BOWLING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value of goods and services supplied by the company during the year, excluding value added tax.

Tangible fixed assets

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

Computer equipment - 33% on cost, 25% on reducing balance and 20% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. OPERATING LOSS

The operating loss is stated after charging:

	2016 £	2015 £
Depreciation - owned assets	1,225	2,369
	<u>          </u>	<u>          </u>
Directors' remuneration and other benefits etc	-	-
	<u>          </u>	<u>          </u>

3. TAXATION

Analysis of the tax charge

The tax charge on the loss on ordinary activities for the year was as follows:

	2016 £	2015 £
Current tax:		
UK corporation tax	-	22
	<u>          </u>	<u>          </u>
Tax on loss on ordinary activities	-	22
	<u>          </u>	<u>          </u>

The association being non-profit making, is only subject to Corporation Tax on investment and royalty income.

BRITISH TENPIN BOWLING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2016

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2015 and 31 August 2016	72,935
DEPRECIATION	
At 1 September 2015	68,037
Charge for year	1,225
At 31 August 2016	69,262
NET BOOK VALUE	
At 31 August 2016	3,673
At 31 August 2015	4,898

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	868	868
Other debtors	8,219	3,826
	<u>9,087</u>	<u>4,694</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	5,137	5,136
Taxation and social security	543	543
Other creditors	27,941	35,370
	<u>33,621</u>	<u>41,049</u>

7. RESERVES

	Profit and loss account £
At 1 September 2015	193,185
Deficit for the year	(26,268)
At 31 August 2016	<u>166,917</u>

## BRITISH TENPIN BOWLING ASSOCIATION

TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2016

	2016		2015	
	£	£	£	£
Turnover				
Fees, donations and other income	2,145		2,778	
Memberships	98,832		102,800	
Instructors course	100		3,933	
Lane certification	15,723		14,104	
Nationals	16,548		22,031	
Team England income	62,666		72,905	
Masters income	4,374		-	
Team England trials income	49,068		-	
ICC Income	30,887		28,640	
	<u>          </u>	280,343	<u>          </u>	247,191
Cost of sales				
Prize money, lineage, scorer and officials	-		16,810	
English teams	100,440		86,307	
ICC expenses	29,785		30,967	
Members insurance	2,000		1,760	
Masters	4,290		-	
Nationals expenses	14,826		-	
Team England trials	46,128		-	
	<u>          </u>	197,469	<u>          </u>	135,844
GROSS PROFIT		82,874		111,347
Other income				
Deposit account interest		100		110
		<u>          </u>		<u>          </u>
		82,974		111,457
Expenditure				
Rent	2,155		6,000	
Insurance	-		333	
Council meetings	3,094		3,522	
Wages	16,271		61,153	
Social security	1,314		1,433	
Lane inspections and technical services	12,202		12,802	
Telephone	1,363		1,309	
Printing, post and stationery	6,852		5,316	
Travel and subsistence	242		-	
Awards and badges	224		1,333	
Instructors courses and coaching expenses	586		11,413	
Local association rebates	4,518		4,893	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Carried forward	48,821	82,974	109,507	111,457

This page does not form part of the statutory financial statements

## BRITISH TENPIN BOWLING ASSOCIATION

TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2016

	2016		2015	
	£	£	£	£
Brought forward	48,821	82,974	109,507	111,457
Grants	1,347		385	
Irrecoverable VAT	2,470		2,948	
Administration services	12,000		-	
Affiliation fees	3,979		-	
Computer costs	458		310	
Sundry expenses	1,919		1,176	
Restructuring costs	35,188		-	
Subscriptions	-		4,724	
Accountancy	1,800		-	
Depreciation of tangible fixed assets				
Computer equipment	1,225		2,369	
	<u>          </u>	<u>109,207</u>	<u>          </u>	<u>121,419</u>
		(26,233)		(9,962)
Finance costs				
Bank charges		35		676
		<u>          </u>		<u>          </u>
NET LOSS		<u>(26,268)</u>		<u>(10,638)</u>

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