

REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019  
FOR  
BRITISH TENPIN BOWLING ASSOCIATION

BRITISH TENPIN BOWLING ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019

	Page
Company Information	1
Report of the Directors	2
Chartered Certified Accountants' Report	3
Abridged Income Statement	4
Abridged Balance Sheet	5
Notes to the Financial Statements	7
Trading and Profit and Loss Account	9

BRITISH TENPIN BOWLING ASSOCIATION

COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2019

DIRECTORS:	Mr R Griffin Mr T Searle Ms L John Ms J D Cundy Mr M G Webster
SECRETARY:	Ms L John
REGISTERED OFFICE:	Arrowsmith Court Station Approach Broadstone Dorset BH18 8AT
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 DECEMBER 2019

The directors present their report with the financial statements of the company for the year ended 31 December 2019.

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 January 2019 to the date of this report.

Mr R Griffin  
Mr T Searle  
Ms L John

Other changes in directors holding office are as follows:

Mr D Steiner - resigned 1 February 2019  
Ms J D Cundy - appointed 1 February 2019  
Ms H Tamblyn-Saville - appointed 1 February 2019 - resigned 1 June 2019  
Mr M G Webster - appointed 1 March 2019

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

Date: .....

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 December 2019 which comprise the Abridged Income Statement, Abridged 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

Date: .....

BRITISH TENPIN BOWLING ASSOCIATION

ABRIDGED INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 £	2018 £
GROSS PROFIT		79,874	51,920
Administrative expenses		<u>(87,111)</u>	<u>(70,114)</u>
OPERATING LOSS	4	(7,237)	(18,194)
Interest receivable and similar income		<u>394</u>	<u>359</u>
LOSS BEFORE TAXATION		(6,843)	(17,835)
Tax on loss		<u>-</u>	<u>-</u>
LOSS FOR THE FINANCIAL YEAR		<u><u>(6,843)</u></u>	<u><u>(17,835)</u></u>

The notes form part of these financial statements

ABRIDGED BALANCE SHEET  
31 DECEMBER 2019

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	5	1,828	2,438
<b>CURRENT ASSETS</b>			
Debtors		-	568
Cash at bank		145,349	158,088
		<u>145,349</u>	<u>158,656</u>
<b>CREDITORS</b>			
Amounts falling due within one year		(62,031)	(69,105)
		<u>83,318</u>	<u>89,551</u>
<b>NET CURRENT ASSETS</b>			
		<u>85,146</u>	<u>91,989</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u><u>85,146</u></u>	<u><u>91,989</u></u>
<b>RESERVES</b>			
Retained earnings		85,146	91,989
		<u>85,146</u>	<u>91,989</u>
		<u><u>85,146</u></u>	<u><u>91,989</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 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.

ABRIDGED BALANCE SHEET - continued  
31 DECEMBER 2019

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 December 2019 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on ..... 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 DECEMBER 2019

#### 1. STATUTORY INFORMATION

British Tenpin Bowling Association is a private company, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

#### 2. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### 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

##### Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Due to the nature of the trade only the investment income is taxable.

##### Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

##### Limited by guarantee

The company is limited by guarantee.

BRITISH TENPIN BOWLING ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was as follows:

	2019	2018
Directors	<u>4</u>	<u>4</u>

4. OPERATING LOSS

The operating loss is stated after charging:

	2019	2018
	£	£
Depreciation - owned assets	<u>610</u>	<u>813</u>

5. TANGIBLE FIXED ASSETS

COST

At 1 January 2019

and 31 December 2019

Totals  
£

73,798

DEPRECIATION

At 1 January 2019

Charge for year

71,360

610

At 31 December 2019

71,970

NET BOOK VALUE

At 31 December 2019

1,828

At 31 December 2018

2,438

## BRITISH TENPIN BOWLING ASSOCIATION

TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019		2018	
	£	£	£	£
Turnover				
Fees, donations and other income	14,749		13,534	
Memberships	96,375		86,318	
Lane certification	17,178		14,401	
Nationals	21,950		26,049	
Team England income	44,812		39,048	
Masters income	5,854		12,259	
Team England trials income	12,315		16,439	
ICC Income	26,829		20,050	
NAYBC income	20,667		19,667	
Team England triple crown income	11,498		860	
Tenpin Tour	(77)		-	
	<u>          </u>	272,150	<u>          </u>	248,625
Cost of sales				
English teams	114,225		84,028	
ICC expenses	26,839		24,476	
Members insurance	2,177		2,142	
Masters	7,009		12,387	
Nationals expenses	17,433		24,664	
Team England trials	(1,394)		17,308	
NAYBC expenses	16,748		18,890	
Team England triple crown	9,239		12,810	
	<u>          </u>	192,276	<u>          </u>	196,705
GROSS PROFIT		79,874		51,920
Other income				
Deposit account interest		394		359
		<u>          </u>		<u>          </u>
		80,268		52,279
Expenditure				
Council meetings	4,202		3,125	
Lane inspections and technical services	13,200		10,808	
Telephone	757		1,076	
Printing, post and stationery	3,259		3,226	
Advertising	13,680		400	
Awards and badges	442		714	
Licences and insurance	626		-	
Instructors courses and coaching expenses	2,918		9,381	
Local association rebates	4,014		1,762	
Grants	-		1,857	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Carried forward	43,098	80,268	32,349	52,279

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 DECEMBER 2019

	2019		2018	
	£	£	£	£
Brought forward	43,098	80,268	32,349	52,279
Administration services	27,283		21,988	
Affiliation fees	4,031		5,795	
Computer costs	115		181	
Sundry expenses	9,482		6,532	
Accountancy	2,412		2,454	
Depreciation of tangible fixed assets				
Computer equipment	610		813	
	<u>          </u>	87,031	<u>          </u>	70,112
		(6,763)		(17,833)
Finance costs				
Bank charges		80		2
NET LOSS		<u>(6,843)</u>		<u>(17,835)</u>

This page does not form part of the statutory financial statements