



SCOTLAND'S LOCAL SPORT OF CHOICE.
Successful, modern and accessible to all.

Annual & Financial Reports 2018

sportscotland
the national agency for sport



Contents

SECTION 1:	PAGE:
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Annual Report

Chair's Report	1
Introduction	2
Governance	2-3
Playing The Game – Competitions & Events	4-6
Playing The Game – Development	7
Playing The Game – High Performance	8-9
Marketing & Communications	10
sport scotland support	11
Our Partners	12

SECTION 2:

Financial Report

Directors' Report	1
Accountants' Report	2
Statement of Comprehensive Income	3
Balance Sheet	4
Notes to the Financial Statements	5 - 11
Detailed Profit and Loss Account and Summaries	12 - 14
Additional Information Sheet	15

CHAIR'S REPORT



As we come to the end of another season, there have been some notable highs this year. It was my absolute honour and privilege to attend the Commonwealth Games on the Gold Coast and witness the fantastic success we had on the bowling greens. For every member of the main squad to medal, and for Alex 'Tattie' Marshall to become the most decorated Scottish Commonwealth Games athlete was an amazing feat. Congratulations to all the team and to David Gourlay and his coaching staff for the effort they put in. Congratulations to David on his MBE – very well deserved and wonderful to see bowls being given the recognition it merits. Sterling efforts also from the para bowls squad, who unfortunately didn't medal but came very close. They represented themselves and the country well.

Whilst in Australia, I attended the bi-annual meeting of World Bowls. It was an opportunity to meet with other countries and it was encouraging to know that we are all facing many of the same issues – how to get more people playing; how to support our clubs to grow and develop; how to modernise our sport and ensure its survival through the next 10, 20, 50 years and beyond. The positive thing to come out of it was the commitment and passion from all the countries to see our sport thrive.

It was fantastic to be at the Team Scotland Sports Awards in September to see Tattie being honoured with a Lifetime Achievement Award. This was only announced on the night so it was a complete surprise to everyone, but very welcome!

Congratulations to the BIBC Junior International squad who successfully defended last year's title to win. Some very close games, beating Wales by a single shot to take the title!

I would like to take this opportunity to thank **sportscotland** and all our partners for their continued support. We have challenges ahead as government funding cuts eat into our budget, but rest assured that myself, the Board and all the staff are continually working to make best use of our resources.

Last, but probably most important, I would like to thank my co-directors, CEO and all the staff and volunteers for the work they do. The district competitions and the National Championships would not happen without the time and effort everyone puts in. The Nationals this year were a massive success, helped by great weather for most of the week. We welcomed Neil Dalrymple, CEO of Bowls Australia, who attended for a couple of days. He was hugely impressed by the whole event, as were all the guests that attended for partners' day.

In conclusion I would like to take the opportunity to wish you and your families a wonderful Christmas and New Year and a successful 2019 season.

Sue Beatt

Chair of Bowls Scotland

INTRODUCTION

Over the last year more of our member clubs have engaged with the development team to assist themselves with improving their governance, getting more people through the doors to play bowls and also to improve the standards of play through the large number of committed, qualified coaches. We have improved our world standing on the green, culminating with our best-ever performance at the Commonwealth Games in April and we continue to make improvements to the sport by delivering our current strategy.

This report gives a snap shot of some of the key outcomes from the last year as we move into the development of a new four-year strategy.

GOVERNANCE

STRATEGY

Many of the current outcomes have either been completed or will be completed by the end of this strategic cycle in March 2019. We have unfortunately not been able to halt the decline in membership, but we have seen a reduction in the number of playing members not being registered, with one district showing an increase over the last three years. A final review of the current strategy will be completed in early 2019 and the consultation regarding the new strategy has already been distributed to clubs and has been made available for all members of those clubs to comment on.

DIRECTORS

In December 2018, Competitions and Events Director Anna Marshall stepped down as a Board member. Anna had been on the Board of Bowls Scotland since its inception in 2010, and was formerly the secretary of the SWBA and secretary of the BIWBC. Anna served as Director of Finance and latterly used her expertise in the area of competitions and events. Anna has been a great asset to the Board in many areas of the game, with her input being sorely missed by her fellow Directors, staff and volunteers. We would all like to thank her and recognise her for her contribution at the highest level of the game.

Directors On – March 2018, Robert MacPherson – co-option

Directors Off – July 2018, Robert MacPherson

STAFFING

New Staff 2017/18

- National Development Manager – Duncan Caithness, July 2018
- Marketing and Communications Officer – Elena Hogarth, January 2018
- Gillian Boyce – Admin Assistant, July 2018

Staff continuing in post 2017/18

- West Regional Development Officer – Lawra Cox (until March 2019)
- Office Manager – Graham Cole (March 2019 covering for Lawra Cox)

Staff Leaving 2017/18

- Gemma Smith – Admin Assistant, November 2017
- John Kemp – National Development Manager, June 2018
- Laura Kerr – West Regional Development Officer, May 2018
- Natalie Bruce – Marketing and Communications Officer, October 2017

The Board wish to thank all those staff who have left the organisation and wish them well for the future.

FINANCE

These notes should be read in conjunction with the Financial Statements prepared by BDO, accountants to Bowls Scotland. The finance overview sheet shows an underspend of £4,759.

INCOME

As anticipated in the 2017/18 budget, there was a fall in income with the Board making the necessary adjustments to cater for this in overall expenditure. The biggest current concern for the Board is the potential decrease in investment from **sportscotland** mainly due to available budget which will have an effect across all funded sports. The expectations for the 2019/20 **sportscotland** financial year is also not looking favourable and the Board will make the necessary adjustments to those areas of the business that are funded through this investment.

EXPENDITURE

We continue to look at reducing certain areas of expenditure and at the same time increase the number of services available to clubs.

Costs continue to rise for core events such as BIBC/BIWBC and the National Championships, as well as Champion of Champions events.

More detail about the accounts can be found in the Finance – Additional Information Sheet.

PLAYING THE GAME – COMPETITIONS & EVENTS

NATIONAL CHAMPIONSHIPS

The National Championships took place at the National Centre for Bowling in Ayr from Monday 23th to Saturday 28th July.

Our continued thanks and appreciation must go to the District Secretaries who work hard to support their clubs from stage one through to the finals. Thank you to the umpires and volunteers who give up their time to ensure the competition runs smoothly. We must also acknowledge our partnership with South Ayrshire Council who support Bowls Scotland in the preparation of the greens and delivery of the event.

Competition	Ladies' Results	Gents' Results
Junior Singles	Rachel Sinclair – Kingswood	Robert Lenza – Thornhill
Singles	Laura Welsh – Baillieston	Mark O'Hagan – Whitefield
Pairs	Delia Flannigan & Angie Uttley – Glenmavis	John Fleming Jnr & Sandy Wotherspoon – Port Glasgow
Triples	Donna Comrie, Julie Sword & Lynn Stein – Leven	Malcolm Comrie, Jamie Cameron & David Comrie – Markinch
Fours	Louise Noon, Jan Docherty Grant, Elizabeth Nelson & Anne Brown – Newton Park	Graham Pringle, John Priestly, Stephen Pringle & James Hogg – Carrick Knowe
Over 55 Singles	Margaret Letham – Burnbank	Ian Garioch – Lochlands
Over 55 Fours	Anne Blake, Mabel Jackson, Margaret Turner & Helen Girdler – Balerno	Alan Patterson, Gordon Armstrong, Billy Cochrane & Jim Prunty – Airdrie Central
Mixed Pairs	Carla Banks & Colin Banks – Inverurie	

LADIES' COUNTIES (TORRANCE PURVIS TROPHY)

The Torrance Purvis final was held at the National Centre for Bowling on Saturday 8th September.

Ladies' Counties (Torrance Purvis Trophy)	
Winner	Lanarkshire
Runner-up	Aberdeenshire
3rd Place	West Fife
4th Place	Berwickshire

MEN'S SCOTTISH CITIES & COUNTIES (ANDREW HAMILTON TROPHY)

The Andrew Hamilton Trophy took place from Saturday 12th May until the final on Saturday 21st July at the National Centre for Bowling. Thank you to all the clubs that hosted the competition this year.

Men's Scottish Cities & Counties (Andrew Hamilton Trophy)	
Winner	West Lothian
Runner-up	Bon Accord

LADIES' CHARITY TROPHY

The Charity Trophy final took place at Cumnock Bowling Club on Friday 31st August. The money raised through the competition, together with donations, enabled us to support our charity partner Macmillan Cancer Support with a donation of £831.60.

Ladies' Charity Trophy	
Winner	Tulliallan Bowling Club

BIWBC CHAMPIONSHIPS; Belmont Bowling Club, Belfast, Northern Ireland

Friday 15th & Saturday 16th June 2018

BIWBC Championships		
Singles	Dee Hoggan – Tranent	Winner
Pairs	Sandra Steven & Kirsteen McLelland – Uphall Station	Semi-finalists
Triples	Maralyn Murton, Maureen Hyslop & Elizabeth Reid – Ayr Craigie	Semi-finalists
Senior Fours	Helen Sinclair, Marion Davie, Fiona Malcolm & Moira Horseburgh – Strathmiglo	Runners-up

BIWBC INTERNATIONAL SERIES; Belmont Bowling Club, Belfast, Northern Ireland

Sunday 17th, Monday 18th & Tuesday 19th June 2018

BIWBC International Series		
1	England	8 Points
2	Scotland	4 Points
3	Ireland	4 Points
4	Wales	2 Points
5	Jersey	2 Points

BIWBC JUNIOR INTERNATIONAL SERIES; Royal Leamington Spa, England

Saturday 21st & Sunday 22nd July 2018

BIWBC Junior International Series		
1	England	6 Points
2	Scotland	4 Points
3	Wales	2 Points
4	Ireland	0 Points

Junior BIWBC Championship		
Junior Singles	Claire Walker – Eddlewood	Winner
Junior Pairs	Emma McIntyre – Dumbarton & Megan Grantham – Eskmills	Winners

BIBC CHAMPIONSHIPS; Royal Leamington Spa, England

Thursday 28th June & Friday 29th June 2018

BIBC Championships		
U18s Singles	Craig Mackintosh – London Road Foundry	Runner-up
Fours	James Boyce, Graham Gunion, Calum Williamson & Martin Williamson – Irvine Park	Semi-finalists
Senior Fours	Alex Kennedy, Keith Campbell, Dan Whyte & David Beattie – Upper Cowal	Runners-up

BIBC INTERNATIONAL SERIES; Royal Leamington Spa, England

Saturday 30th June & Sunday 1st July 2018

BIBC International Series		
1	England	4 Points
2	Ireland	4 Points
3	Wales	2 Points
4	Scotland	2 Points

BIBC JUNIOR INTERNATIONAL SERIES; Belmont Bowling Club, Belfast, Northern Ireland

Saturday 8th & Sunday 9th September 2018

BIBC Junior International Series		
1	Scotland	6 Points
2	England	4 Points
3	Ireland	2 Points
4	Wales	0 Points

A special thank you to the BIBC/BIWBC team managers Margaret Bingham, Paul Foster MBE and David Peacock and their team of advisors; and also to the British Isles Championship managers Betty Aitken and John Halliday.

Bowls Scotland would also like to extend our gratitude to the Competition and Events Group for their continued support: Tom Weir, Betty Aitken, John Halliday and Kaye Cullinan.

RANKING COMPETITIONS

A total of 125 competitions were approved as ranking competitions in 2018, an increase from 29 competitions in 2017 (331%). Points were awarded to players who won in the various disciplines during the National Championships (Tier 1) and approved Tier 2 and Tier 3 open competitions.

Ladies' Ranking Points 2018	
Winner	Rebecca Houston (Prestwick BC)

Gents' Ranking Points 2018	
Winner	Paul Kane Junior (Dalmeir BC)

PLAYING THE GAME – DEVELOPMENT

Our development team continues to support clubs in attracting new people to our wonderful sport through:

- **TryBowls recruitment campaign**
- **Development Officer support**
- **Coaching Awards**
- **Club and Committee workshops**

A large focus of the development team has been on safeguarding and equality, with the development officers supporting clubs to be safe and welcoming places for people to enjoy the sport.

Lots of great things have happened this year, and the development team is already working on a number of exciting initiatives ahead of next season. Look out for our new club accreditation programme which will support clubs to strengthen, develop and plan to ensure they remain at the heart of their local communities. Further information will be shared with clubs in the lead up to the new season.

2018 IN NUMBERS

262

COACHES ATTENDED BOWLS COACHING AWARDS

174 coaches - Introduction to Bowls Coaching Award
88 coaches - Level 1 Bowls Coaching Award

81

COACHES ATTENDED ADDITIONAL CPD WORKSHOPS

23

COACHES ATTENDED BOWLS INCLUSION WORKSHOPS

57

VOLUNTEERS ATTENDED RECRUITMENT WORKSHOPS

2

CPD SESSIONS FOR UMPIRING TUTORS TO ENHANCE THEIR DELIVERY OF COURSES ACROSS THE COUNTRY

102

VOLUNTEERS ATTENDED SAFEGUARDING AND PROTECTING CHILDREN WORKSHOPS

31

VOLUNTEERS ATTENDED CHILD PROTECTION OFFICER TRAINING

601

ADULTS INTRODUCED TO BOWLS THROUGH TRYBOWLS EVENTS

21

PER CENT OF PEOPLE WHO ATTENDED A TRYBOWLS EVENT WENT ON TO JOIN A CLUB

1806

CHILDREN AND YOUNG PEOPLE INTRODUCED TO BOWLS THROUGH CLUB-SCHOOL LINKS

PLAYING THE GAME – HIGH PERFORMANCE

ACADEMIES PROGRAMME

In its third year the Academy programme proved popular and was a great success. In line with our 2015-2019 strategy, the programme continues to develop players and coaches and give opportunities to the players involved. All Academies are now entering a full review phase to assist with deciding the future delivery of the programme.

In the middle of August, a three-day test series took place between a selection of Bowls Scotland Regional Academy players and the Hong Kong Youth Development Team. The Academy players dominated the results, but our visitors made improvements each day, particularly in the mixed team events. Play took place over the three days at Perth BC, Dunblane BC and Adrian BC, and our thanks go to all involved at these clubs during the series.

Test Series Results

	HKYDT	BS
1st Test	39	111
2nd Test	61	101
3rd Test	35	79
4th Test	53	105
5th Test	71	116
6th Test	39	78
7th Test	44	49
8th Test	50	83

Players selected		Coach
National Academy	6	Frazer Muirhead
Regional Academies		
West	14	Richard Glassford, Natalie Docherty
South-West	13	Colin Noon, Lawra Cox
East	12	Gordon Pryde, Adam Martin
North	10	Bob Christie, Ian Hepworth
Central Tayside and Fife	12	Duncan Selkirk
Totals	67	10

David Fergusson resigned as a coach in September 2018.

COMMONWEALTH GAMES 2018

The 2018 Commonwealth Games on the Gold Coast in Australia were the most successful away games in lawn bowls history for Bowls Scotland.

Medal Tally

Gold: Men's Fours – Ronnie Duncan, Derek Oliver, Paul Foster MBE & Alex Marshall MBE

Gold: Men's Triples – Ronnie Duncan, Derek Oliver & Darren Burnett

Silver: Men's Pairs – Paul Foster MBE & Alex Marshall MBE

Silver: Women's Triples – Kay Moran, Stacey McDougall & Caroline Brown

Bronze: Women's Pairs – Lesley Doig & Claire Johnston

Overall Scotland finished second to home nation Australia in the lawn bowls medal table.

ACHIEVEMENTS 2017/18 (HIGH PERFORMANCE SQUAD)

World Cup

Kay Moran and Kevin Anderson represented Scotland at this event, with Kay taking the bronze medal in the Ladies' Singles competition.

In line with all other Commonwealth Games cycles the contracts of all HP players would be terminated on 31st October 2018, with a new HP squad being announced after the Atlantic Rim Championships in May 2019.

Other Notable Events in 2018

Head coach David Gourlay awarded the MBE in the Queen's Birthday Honours List in June.

Alex Marshall MBE presented with a Lifetime Achievement Award at the Team Scotland Sports Awards in September.

We have had further talks with Scottish Disability Sport (SDS) following the Commonwealth Games and it has been agreed that we will take over the running of the para performance programme leading up to the 2022 Games in Birmingham.

Bowls Scotland work closely with **sportscotland's** Scottish Institute of Sport where the players have access to services in high performance management, programme planning, sports medicine, sports science, strength and conditioning, performance analysis and performance lifestyle guidance. We would like to thank the Scottish Institute of Sport for their continued support.

MARKETING & COMMUNICATIONS

The success at the Gold Coast 2018

Commonwealth Games saw bowls featured on national television, radio and publications. It also gave us an opportunity to showcase the modern, exciting image of the sport on the big stage.

We have also stayed committed to promoting the grassroots game, featuring club opening days, events and TryBowls across all platforms, and introduced Club Focus, a feature on our website and social media which allows clubs to tell their story in their own words.

9389

FACEBOOK LIKES

Videos and photos continue to prove the most popular posts. The page also has 9360 followers.

3644

TWITTER FOLLOWERS

Impressions for the month during the National Championships rose from 68,600 in 2017 to 222,000 in 2018.

1090

INSTAGRAM FOLLOWERS

Instagram lit up during GC2018 with 2268 likes for photos posted.

2182

E-NEWSLETTER SUBSCRIBERS

The monthly newsletter rounds up the news and reaches those who don't use social media.

7618

E-NEWSLETTER OPENS

With open rates of up to 66%, our newsletter is above the average of 24.7% for UK email marketing.

2311

E-NEWSLETTER CLICKS

With click-through rates of up to 25.5%, our newsletter is above average of 4.19% for UK email marketing.

184,747

VIDEO VIEWS

Across YouTube, Facebook, Twitter and Instagram

88,501

WEBSITE USERS

247,751

WEBSITE SESSIONS

**Over
1million**

WEBSITE PAGE VIEWS

Despite challenging times for **sportscotland** through the available budget from government and the decreasing National Lottery investment, we continue to work closely with all of their key staff to deliver against the agreed investment made available to us. Whilst this investment is “ring-fenced” for specific areas – high performance, staffing and development – we are mindful that over the next four years of the new strategy we will need to look at new and innovative ways to increase income and continue to deliver our new strategy.

We would like to thank the **sportscotland** staff for their continued support:

- **Fiona Lilley** – Partnership Manager
- **Aileen McGillivray** – High Performance Partnership Manager
- **David Forbes** – Coach Education Partnership Manager

FINALLY...

The whole organisation continues to improve on delivery and at the same time deal with the challenges that a modern sports governing body in Scotland faces. We realise that clubs are also dealing with more localised challenges such as engaging with their local community, rate relief issues and equality standards, to name just a few. However, we have witnessed many successes over the year in progressing child welfare standards, awareness of equality, clubs who have “bucked the trend” and increased their membership, increase in coaching standards and numbers of qualified coaches, and not forgetting most medals won by Scottish bowlers at a Commonwealth Games. These successes cannot be achieved without the commitment of dedicated volunteers, clubs, players, coaches, Directors and staff.

The sport as a whole has moved on at a pace that suits the membership and we will continue to improve on the key areas that make a difference to bowls in Scotland.

We still have clubs who are struggling to survive, but we now also have a number of clubs who are thriving and at the heart of their community. By introducing our new club accreditation scheme at the beginning of 2019, we now have an opportunity to allow clubs to benchmark themselves against key priorities that we are sure will assist them in growing and becoming stronger.

Thank you all for your support this season and let's look to an even better 2019.



Chair

October 2018



CEO

October 2018

With grateful thanks to our partners





Directors' Report and Unaudited Financial Statements

Year Ended
31 August 2018

Company Number SC386410

FINANCIAL REPORT 2018

Bowls Scotland
(A Company Limited by Guarantee)

Company Information

Directors	Robert Christie Sue Beatt Thomas Hamilton Craig McArthur Andrew Upton David Scouller Scott Meechan
Registered number	SC386410
Registered office	National Centre For Bowling Northfield Hunters Avenue Ayr Ayrshire KA8 9AL
Accountants	BDO LLP 4 Atlantic Quay 70 York Street Glasgow G2 8JX
Bankers	The Royal Bank of Scotland 30 Sandgate Ayr Ayrshire KA7 1NY

Bowls Scotland
(A Company Limited by Guarantee)

Contents

	Page
Directors' Report	1
Accountants' Report	2
Statement of Comprehensive Income	3
Balance Sheet	4
Notes to the Financial Statements	5 - 11
The following pages do not form part of the statutory financial statements:	
Detailed Profit and Loss Account and Summaries	12 - 14
Additional Information Sheet	15

Bowls Scotland

(A Company Limited by Guarantee)

Directors' Report **For the Year Ended 31 August 2018**

The directors present their report and the financial statements for the year ended 31 August 2018.

Directors

The directors who served during the year were:

Robert MacPherson (appointed 12 March 2018 and resigned 12 July 2018)

Anna Marshall (resigned 15 December 2017)

Robert Christie

Sue Beatt

Thomas Hamilton

Craig McArthur

Andrew Upton

David Scouller

Scott Meechan (appointed 31 August 2017)

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 15 October 2018 and signed on its behalf.

A handwritten signature in dark ink, appearing to read 'Sue Beatt', with a long horizontal flourish extending to the right.

Sue Beatt
Director

Bowls Scotland

(A Company Limited by Guarantee)

Chartered Accountants' Report to the Board of Directors on the preparation of the Unaudited Statutory Financial Statements of Bowls Scotland for the Year Ended 31 August 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bowls Scotland for the year ended 31 August 2018 which comprise the Statement of Comprehensive Income, the Balance Sheet and the related notes from the Company accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Bowls Scotland, as a body, in accordance with the terms of our engagement letter dated 1 October 2018. Our work has been undertaken solely to prepare for your approval the financial statements of Bowls Scotland and state those matters that we have agreed to state to the Board of Directors of Bowls Scotland, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bowls Scotland and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Bowls Scotland 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 profit or loss of Bowls Scotland. You consider that Bowls Scotland is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Bowls Scotland. 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.



BDO LLP
Chartered Accountants
4 Atlantic Quay
70 York Street
Glasgow
G2 8JX
16 October 2018

Bowls Scotland

(A Company Limited by Guarantee)

Statement of Comprehensive Income For the Year Ended 31 August 2018

	Note	2018 £	2017 £
Turnover		852,972	949,732
Cost of sales		(785,114)	(890,839)
Gross profit		67,858	58,893
Administrative expenses		(63,081)	(55,279)
Operating profit	3	4,777	3,614
Interest receivable and similar income	5	247	1,129
Profit before tax		5,024	4,743
Tax on profit	6	(265)	(1,145)
Profit for the financial year		4,759	3,598

There was no other comprehensive income for 2018 (2017:£NIL).

The notes on pages 5 to 11 form part of these financial statements.

Bowls Scotland
(A Company Limited by Guarantee)
Registered number: SC386410

Balance Sheet
As at 31 August 2018

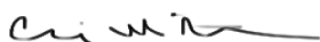
	Note	2018 £	2017 £
Fixed assets			
Tangible assets	7	1,755	4,124
Current assets			
Debtors: amounts falling due within one year	8	20,446	22,007
Cash at bank and in hand	9	745,952	725,785
		<u>766,398</u>	<u>747,792</u>
Creditors: amounts falling due within one year	10	(439,208)	(427,730)
Net current assets		<u>327,190</u>	<u>320,062</u>
Total assets less current liabilities		<u>328,945</u>	<u>324,186</u>
Net assets		<u><u>328,945</u></u>	<u><u>324,186</u></u>
Capital and reserves			
General reserve	11	212,566	212,566
Revenue reserve	11	116,379	111,620
		<u><u>328,945</u></u>	<u><u>324,186</u></u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 15 October 2018.



Craig McArthur
Director

The notes on pages 5 to 11 form part of these financial statements.

Bowls Scotland

(A Company Limited by Guarantee)

Notes to the Financial Statements **For the Year Ended 31 August 2018**

1. General information

Bowls Scotland Limited is a company incorporated in the United Kingdom as a company limited by guarantee. The address of the registered office is given on the contents page and the nature of the company's principal activities is set out in the directors' report. The financial statements have been prepared on a going concern basis in accordance with Section 1A of Financial Reporting Standard 102 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Income

Income represents membership contributions and registration fees, income from championships and events and revenue grants received from funding bodies.

Income is recognised to the extent that it is probable that the economic benefits will flow to the company and the income can be reliably measured. Income is measured as the fair value of the consideration received or receivable, excluding discounts, rebates and value added tax.

2.3 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of Comprehensive Income at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Comprehensive Income in the same period as the related expenditure.

2.4 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to the Statement of Comprehensive Income on a straight line basis over the lease term.

2.5 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

Bowls Scotland

(A Company Limited by Guarantee)

Notes to the Financial Statements For the Year Ended 31 August 2018

2. Accounting policies (continued)

2.6 Interest income

Interest income is recognised in the Statement of Comprehensive Income using the effective interest method.

2.7 Taxation

The company is a not for profit organisation with any operating surplus allowed for the benefit of its members. As a result the company is exempt from corporation tax on the operating surplus.

2.8 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Equipment and fittings	-	25% straight line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Comprehensive Income.

2.9 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.10 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.11 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.12 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other

Bowls Scotland

(A Company Limited by Guarantee)

Notes to the Financial Statements For the Year Ended 31 August 2018

2. Accounting policies (continued)

2.12 Financial instruments (continued)

third parties, loans to related parties and investments in non-puttable ordinary shares.

3. Operating profit

The operating profit is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets	2,503	2,762
Other operating lease rentals	7,500	7,500
	<u>7,500</u>	<u>7,500</u>

4. Employees

The average monthly number of employees during the year was 11 (2017 - 12).

5. Interest receivable

	2018 £	2017 £
Other interest receivable	247	1,129
	<u>247</u>	<u>1,129</u>

6. Taxation

	2018 £	2017 £
Corporation tax		
Current tax on profits for the year	49	226
Adjustments in respect of previous periods	216	919
Total current tax	<u>265</u>	<u>1,145</u>

Factors affecting tax charge for the year

There were no factors that affected the tax charge for the year which has been calculated on the profits on ordinary activities before tax at the standard rate of corporation tax in the UK of 19% (2017 - 20%).

Bowls Scotland

(A Company Limited by Guarantee)

Notes to the Financial Statements For the Year Ended 31 August 2018

7. Tangible fixed assets

	Equipment and fittings £
Cost	
At 1 September 2017	32,524
At 31 August 2018	<u>32,524</u>
Depreciation	
At 1 September 2017	28,400
Charge for the year on owned assets	2,369
At 31 August 2018	<u>30,769</u>
Net book value	
At 31 August 2018	<u><u>1,755</u></u>
At 31 August 2017	<u><u>4,124</u></u>

Tangible fixed assets do not include the collection of bowling trophies that have been held for a number of years. These trophies are rarely sold on the open market and in the opinion of the directors it would be difficult and cost prohibitive to obtain a valuation of the items held.

Bowls Scotland

(A Company Limited by Guarantee)

Notes to the Financial Statements For the Year Ended 31 August 2018

8. Debtors

	2018 £	2017 £
Trade debtors	17,035	1,152
Other debtors	3,411	20,855
	<u>20,446</u>	<u>22,007</u>

9. Cash and cash equivalents

	2018 £	2017 £
Cash at bank and in hand	<u>745,952</u>	<u>725,785</u>

10. Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	24,089	15,998
Corporation tax	49	226
Other taxation and social security	6,402	-
Other creditors	247,500	260,417
Accruals and deferred income	161,168	151,089
	<u>439,208</u>	<u>427,730</u>

Other creditors and accruals include £25,671 (2017 - £25,167) regarding World Bowls Levy.

11. Reserves

Other reserves

The general reserve comprise the combined reserves at the date of amalgamation.

Profit and loss account

The revenue reserve comprises the cumulative profit and loss trading results.

Bowls Scotland

(A Company Limited by Guarantee)

Notes to the Financial Statements For the Year Ended 31 August 2018

12. Company status

The company is a private company limited by guarantee and consequently does not have share capital.

If on winding up or dissolution of the company there remains after the satisfaction of all its debts and liabilities any property whatsoever it shall not be paid to or distributed among the Members but given or transferred to some other body having similar objectives to that of the company.

13. Commitments under operating leases

At 31 August 2018 the Company had future minimum lease payments under non-cancellable operating leases as follows:

	2018 £	2017 £
Not later than 1 year	<u>7,500</u>	<u>7,500</u>

14. Related party transactions

The directors are volunteers who do not receive any remuneration for their duties and are only reimbursed for expenses incurred in undertaking their duties.

During the year the following expenses were paid in respect of the board members carrying out their duties as company directors or district secretaries:

	2018 £	2017 £
Anna Marshall	-	1,787
Robert Christie	1,454	2,015
William Knox	-	559
Sue Beatt	939	391
Robert MacPherson	768	-
Craig McArthur	357	574
Thomas Hamilton	-	-
David Scouller	314	78
Andrew Upton	-	-
Scott Meechan	-	-
	<u>3,832</u>	<u>5,404</u>

15. Controlling party

The company is under the day to day control of the directors and as directed by the membership. The company is limited by guarantee and as such has no shareholders.

Bowls Scotland

(A Company Limited by Guarantee)

Notes to the Financial Statements For the Year Ended 31 August 2018

16. Grant funding - Sportscotland

	2018 £	2017 £
Contribution towards operational costs	235,417	230,000
Coach and Volunteering Programme	35,000	35,000
High Performance Staff	79,167	125,178
High Performance Programme	98,333	166,918
	<u>447,917</u>	<u>557,096</u>

17. Playing the game - tournament and events

	2018 £	2017 £
National Championships	172,925	99,226
British Isles and International events	85,283	54,277
County Championships	7,455	8,377
High Performance Programme	118,212	250,534
Other National Competitions	6,452	5,668
Super Series	284	27,412
	<u>390,611</u>	<u>445,494</u>

This is purely cost of events. Income is included within a separate section of the financial statements.

Bowls Scotland

(A Company Limited by Guarantee)

Detailed profit and loss account For the Year Ended 31 August 2018

	Note	2018 £	2017 £
Turnover		852,972	949,732
Cost Of Sales		(785,114)	(890,839)
Gross profit		67,858	58,893
Less: overheads			
Administration expenses		(63,081)	(55,279)
Operating profit		4,777	3,614
Interest receivable		247	1,129
Tax on profit on ordinary activities		(265)	(1,145)
Profit for the year		4,759	3,598

Bowls Scotland

(A Company Limited by Guarantee)

Detailed profit and loss account For the Year Ended 31 August 2018

	2018 £	2017 £
Turnover		
Governance - membership and registration fees	149,125	151,466
Playing the game - champions, events and development	195,223	217,837
Marketing, branding and partnerships	60,707	23,333
Grant funding - Sportscotland (note 16)	447,917	557,096
	<u>852,972</u>	<u>949,732</u>
	2018 £	2017 £
Cost of sales		
Governance - staff costs and expenses	336,239	376,072
Governance - committee and group costs	27,589	21,305
Playing the game - committee and group costs	860	318
Playing the game - tournament and events (note 17)	390,611	445,494
Playing the game - coach development and volunteers	16,815	28,304
Marketing, branding and partnership costs	13,000	19,346
	<u>785,114</u>	<u>890,839</u>
	2018 £	2017 £
Administration expenses		
Telephone	9,286	8,195
Postage, printing and stationery	12,902	17,634
Legal fees and professional fees	1,715	1,223
Accountancy	7,314	5,973
Bank charges	2,314	2,874
Bad debts	40	276
IT costs	6,627	5,334
Miscellaneous	932	428
Rent and rates	7,500	7,500
Insurances	1,956	1,769
Repairs and maintenance	-	216
Depreciation	2,369	2,762
Irrecoverable value added tax	10,126	1,095
	<u>63,081</u>	<u>55,279</u>

Bowls Scotland
(A Company Limited by Guarantee)

Detailed profit and loss account
For the Year Ended 31 August 2018

	2018 £	2017 £
Interest receivable		
Bank interest receivable	<u>247</u>	<u>1,129</u>

BOWLS SCOTLAND
FINANCE – ADDITIONAL INFORMATION SHEET
2017/18 Accounts

This sheet provides further information that may be helpful when reading the accounts and to better understand the finances of Bowls Scotland for 2017/18.

The accounts show a small surplus of £4,759 for the year after taking into account the normal process of accounting for accruals and deferred income. This process basically allows Bowls Scotland to take into the accounts costs that we know have been incurred but not yet paid for. This happens for example where an invoice isn't received until after the year end. We also adjust for **sportscotland** income that has been received in the year, but relates to activities that will take place next year; this is necessary because our financial year is different from **sportscotland's**.

The balance sheet notes that we hold two reserves, a general reserve which is the consolidated totals of both SBA and SWBA reserves at the point of amalgamation in 2010; and a revenue reserve which has been built up since the inception of Bowls Scotland. The Board have agreed a reserves policy, recognised as best practice amongst Scottish sports, to ensure appropriate levels of reserves are maintained into the future.

sportscotland funding is received to support specific functions of our business, including governance (running the business), development, coaching and volunteering, and high performance. This is detailed in note 16 of the accounts. **sportscotland** funding for high performance (HP) as well as the other areas it supports is "ringfenced" and cannot be reallocated to other areas of our business. It should be noted that **sportscotland** funding comprises two key streams – lottery and government money. Over the last year there has been a reduction on both lottery and government available investment culminating in a cut in investment across many of the 52 sports funded. We have recognised this within Bowls Scotland and we will continue to work closely with our Partnership Manager and other colleagues in **sportscotland** to maximise and protect this important source of funding.

A number of events are run during the year and the **costs** associated with these are noted in the detailed profit and loss account on page 11 under "playing the game – tournaments and events". The costs of BIBC and BIWBC events (junior and senior) vary between years and are significantly influenced by the location of the championships. The main reason for the increase in expenditure this year was due to the general increase in accommodation and travel costs and the cost of new apparel, with the apparel being offset by the amount of sponsorship received. The cost of delivering the National Championships has also increased significantly as we have now taken over some of the delivery responsibilities from South Ayrshire Council, eg portacabins, marquees, security etc. We received a grant of £38,000 for taking these responsibilities from SAC and the remainder of the increase is due to the late invoice from SAC for 2017's event.





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