

SCOTTISH ASSOCIATION FOR BLIND BOWLERS  
 DETAILED INCOME AND EXPENDITURE STATEMENT YEAR ENDING 31/12/2018

<u>INCOME</u>	£
Members Fees	£600.00
SABB Affiliations	£520.00
Sub Total Members	£1,120.00
<u>Fundraising</u>	£
Glasgow Central	£2,490.18
Tesco Stores	£2,923.66
Shirts,Badges & Ties	£60.00
Scottish Nationals	£1,825.00
UK V.I.B. Events	£4,510.00
Donations/Raffles	£1,032.17
Sub Total Fundraising	£12,841.01
Bank Interest Received	
TOTAL INCOME	£13,961.01
BALANCE B/F	£12,021.11
SURPLUS/(LOSS)	£631.64
	<u>£12,652.75</u>

<u>EXPENDITURE</u>	£
Transport	£10.00
Affiliation Fees	£165.00
Administration	£338.00
UK VIB Events	£6,292.41
Scottish Nationals	£3,236.00
Fundraising Expenses	£2,740.46
Meetings AGM	£227.50
DB Bookkeeping Services	£320.00
TOTAL EXPENSES	£13,329.37
CLOSING BANK BALANCE	£12,589.70
CASH IN HAND 31/12/2018	£63.05
	<u>£12,652.75</u>

TREASURER.....

AUDITOR.. 

TRUSTEE.....

TRUSTEE.....

SCOTTISH ASSOCIATION FOR BLIND BOWLERS  
STATEMENT OF BALANCES YEAR ENDING DECEMBER 2018

<b>BANK AND CASH IN HAND</b>	Note	December 2018	December 2017
Opening Balances		£ 12,021.11	£ 12,746.15
Surplus/(Defecit) for Year		<u>£ 631.64</u>	<u>(£725.04)</u>
Closing Balances		<u>£ 12,652.75</u>	<u>£ 12,021.11</u>
 <b>RESERVES</b>			
<b>Unrestricted Funds:</b>			
Emergency/Core	4	£ 3,000.00	£ 3,000.00
General Fund	4	£ 9,652.75	£ 9,021.11
<b>Restricted Funds:</b>			
 <b>Total Funds</b>		<u>£ 12,652.75</u>	<u>£ 12,021.11</u>

Approved by the Trustees and Signed on their Behalf

SCOTTISH ASSOCIATION FOR BLIND BOWLERS  
RECEIPTS AND PAYMENTS YEAR ENDING 31/12/2018

<u>RECEIPTS</u>	<u>Notes</u>	12 Months to 31 Dec <u>2018</u>	12 Months to 31 Dec <u>2017</u>
<b>Voluntary income:</b>			
Donations & Sponsors	1	£ 1,032.17	£ 229.00
Fundraising	2	£ 5,413.84	£ 5,735.55
UK Events	3	£ 6,335.00	£ 13,450.71
World Bowls 2017 Clubs		£ - <b>£ 12,781.01</b>	£ 700.00 <b>£ 20,115.26</b>
<b>Investment income:</b>			
Bank Interest		<u>£ -     £ -</u>	<u>£ -     £ -</u>
<b>Income from charitable Activities:</b>			
Subscriptions		£ 600.00	£ 725.00
Competition Fees		£ 520.00	£ 510.00
Ties, Badges & Clothing		£ 60.00	£ 84.00
Raffles		£ - <b>£ 1,180.00</b>	£ 928.00 <b>£ 2,247.00</b>
<b>Total receipts</b>		<u><b>£ 13,961.01</b></u>	<u><b>£ 22,362.26</b></u>
<u>PAYMENTS</u>		12 Months to 31 Dec <u>2018</u>	12 Months to 31 Dec <u>2017</u>
<b>Fundraising Expenses:</b>			
Payments for Charitable Activities:			
UK VIB Events		£ 6,292.41	£ 14,208.65
Affiliated Clubs ( Fundraising )		£ 2,740.46	£ 2,785.45
Postage, Telephone & Admin		£ 338.00	£ 314.69
World Bowls 2017		£ -	£ 2,594.21
Scottish Nationals, Presentation, Prizes & Gifts		£ 3,236.00	£ 1,709.50
Transport		£ 10.00	£ -
Affiliation Fees		£ 165.00	£ 165.00
Commonwealth Games		<u>£ -     <b>£ 12,781.87</b></u>	<u>£ 750.00   <b>£ 22,527.50</b></u>
<b>Governance Costs:</b>			
Meetings/Agm/Egm		£ 227.50	£ 239.80
Accountancy Fees		<u>£ 320.00   <b>£ 547.50</b></u>	£ 320.00 <b>£ 559.80</b>
<b>TOTAL PAYMENTS</b>		<u><b>£ 13,329.37</b></u>	<u><b>£ 23,087.30</b></u>
<b>Surplus/(Defecit) for Year</b>		<u><u><b>£631.64</b></u></u>	<u><u><b>(£725.04)</b></u></u>

SCOTTISH ASSOCIATION FOR BLIND BOWLERS  
 NOTES TO THE ACCOUNTS YEAR ENDING 31/12/2018

The accounts of the Scottish Association of Blind Bowlers for the Year ending 31st December 2018 have been prepared using the Receipts & Payments method as agreed by the Trustees in their Annual report.

Notes to the accounts regarding income and reserves are detailed below.  
 Expenditure is detailed within the receipts and payments statement and supporting documents within the financial pack.

**1 Voluntary income**

**Donations & Sponsors**

Donations from clubs etc	£ 1,032.17
	<u>£ 1,032.17</u>

**2 Fundraising**

Glasgow Central	£ 2,490.18
Tesco Stores	£ 2,923.66
	<u>£ 5,413.84</u>

**3 UK Events**

Scottish Nationals	£ 1,825.00
Other UK Events	£ 4,510.00
	<u>£ 6,335.00</u>

**4 Reserves**

A reserve fund of £3000 has been set aside to cover Emergency and core costs.

	Reserve Fund	General Fund	Total Reserves
Reserves B/F	£ 3,000.00	£ 9,021.11	£ 12,021.11
Add Income		£ 13,961.01	£ 13,961.01
	<u>£ 3,000.00</u>	<u>£ 22,982.12</u>	<u>£ 25,982.12</u>
Less Expenses		£ 13,329.37	£ 13,329.37
	<u>£ 3,000.00</u>	<u>£ 9,652.75</u>	<u>£ 12,652.75</u>
Tfr to/ from General Fund			
Reserves at 31/12/18	<u>£ 3,000.00</u>	<u>£ 9,652.75</u>	<u>£ 12,652.75</u>



## DB Bookkeeping & Stocktaking Services Ltd

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

REGISTERED CHARITY NUMBER SC 018106

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2018.

#### **Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment ( Scotland ) Act 2005 and the Charities Accounts (Scotland) regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulations does not apply.

It is my responsibility to:

- examine the accounts as required under section 44(1)(c) of the 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 Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

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

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met; or

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

Name: David Barr Date: 27<sup>th</sup> January 2019.

Relevant professional qualification . HNC AAT

A handwritten signature in black ink, appearing to read 'David Barr', with a horizontal line drawn underneath it.