



Ref: GSU25 - 26

# The British Crown Green Bowling Association

Founded in 1907



## Financial Statements Year ended 31<sup>st</sup> October 2025



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# British Crown Green Bowling Association

## Unaudited Financial Statements

For the Year Ended 31st October 2025

## Contents of the Financial Statements

For the period 1<sup>st</sup> November 2024 to 31st October 2025

	<b>Page</b>
Contents	2
General Account	3
Notes	4
Competitions Account	5
Ladies Competitions Account	6
Development Account	7
Investment Account	8
General Fund	9
Reserves	10
Accountant's Report	11

# British Crown Green Bowling Association

## Income and Expenditure Account

For the Year Ended 31st October 2025

### General Account

	2025		2024	
	£	£	£	£
<b>INCOME</b>				
Handbook Sales	7,953.00		8,136.00	
Handbook Adverts	100.00		50.00	
County Fees	900.00		900.00	
Club Fees	76,640.00		77,840.00	
League & Association Fees	3,590.00		3,930.00	
Associate Membership	80.00		80.00	
Safeguarding	2,709.50		1,536.00	
Open Competitions	0.00		(10.00)	
Sponsorships	2,448.54		1,473.36	
Bank Interest Received	385.92		462.10	
Sundry Income	783.00		0.00	
From Insurers (Note 1)	3,587.53		5,736.80	
	99,177.49		100,134.26	
<b>EXPENDITURE</b>				
Handbook Printing	7,028.00		7,280.00	
Presidents Expenses	1,293.73		1,815.05	
Presidents Blazer & Life Members Expenses	107.00		495.00	
Deputy Presidents Expenses	193.05		1,013.37	
Club Fees County Refunds	3,869.00		4,006.00	
Chief Executives Remuneration	32,507.69		26,400.00	
Chief Executives Expenses	2,290.54		3,331.34	
Financial Officers Remuneration	13,736.25		13,000.00	
Financial Officers Expenses	1,511.93		1,465.23	
National Administrators Remuneration	11,590.75		6,416.69	
National Administrators Expenses	800.00		1,377.20	
Employers Pension Contributions	1,750.79		1,374.50	
Competitions Officers Fees	3,907.20		3,980.00	
Competitions Officers Expenses	515.51		402.30	
Safeguarding Officer	5,079.36		4,715.00	
Safeguarding Officers Expenses	733.53		1,339.70	
From Meetings (Note 2)	1,728.99		6,832.61	
Accountancy Fees	2,996.00		2,733.00	
Computer Consumables	539.32		707.39	
Office Rent and Storage	0.00		2,226.50	
Postage	658.00		733.16	
Stationery	314.08		0.00	
Subscriptions	299.22		290.31	
Bank Charges	369.61		345.57	
Data Protection Fees	35.00		0.00	
Sundries	0.00		0.00	
	93,854.55		92,279.92	
<b>Surplus for the Year</b>	<b>5,322.94</b>		<b>7,854.34</b>	

# British Crown Green Bowling Association

## Income and Expenditure Account

For the Year Ended 31st October 2025

### Note 1 - Insurance

	2025		2024	
	£	£	£	£
<b>INCOME</b>				
Sponsorship		8,587.53		12,342.45
		<u>8,587.53</u>		<u>12,342.45</u>
<b>EXPENDITURE</b>				
Insurance Expenses	0.00		1,605.65	
Senior County Championship	5,000.00		5,000.00	
		<u>5,000.00</u>	<u>6,605.65</u>	
<b>Surplus for the Year</b>		<u><b>3,587.53</b></u>		<u><b>5,736.80</b></u>

### Note 2 - Meetings

	2025		2024	
	£	£	£	£
<b>INCOME</b>				
AGM Meals		0.00		795.00
		<u>0.00</u>		<u>795.00</u>
<b>EXPENDITURE</b>				
Board	332.38		1,017.90	
National Advisory Council	0.00		2,685.60	
AGM	513.00		2,405.80	
Standard Jacks	0.00		0.00	
Appeal Hearings	39.20		(300.00)	
Competitions	0.00		178.20	
Disciplinary	473.91		79.20	
Ladies	0.00		477.62	
Other Meetings	150.50		673.29	
Hire of Meeting Rooms	220.00		410.00	
		<u>1,728.99</u>	<u>7,627.61</u>	
<b>Deficit for the Year</b>		<u><b>(1,728.99)</b></u>		<u><b>(6,832.61)</b></u>

### Note 3 - National Development Strategy

	2025		2024	
	£	£	£	£
<b>INCOME</b>				
Player Fees		73,970.00		
		<u>73,970.00</u>		<u>0.00</u>
<b>EXPENDITURE</b>				
County Development Grants	34,000.00			
Development Officer Salary	10,666.64			
Development Officer Expenses	1,686.56			
Coaching Bursaries	4,905.00			
Bowls	18,079.14			
Junior Kits	10,320.00			
Disability Aids	5,465.02			
		<u>85,122.36</u>		<u>0.00</u>
<b>Deficit for the Year</b>		<u><b>(11,152.36)</b></u>		<u><b>0.00</b></u>

# British Crown Green Bowling Association

## Income and Expenditure Account

For the Year Ended 31st October 2025

### Competitions Account

	2025		2024	
	£	£	£	£
<b>INCOME</b>				
Senior County Championship		6,440.00		6,392.00
Senior County Referees		3,600.00		3,600.00
Senior Supplementary		240.00		196.00
Junior County Championship		180.00		174.00
Junior County Referees		450.00		450.00
Veterans County Championship		800.00		833.00
Senior Merit		11,515.00		6,609.00
Junior Merit		320.00		599.00
Veterans Merit		2,288.00		2,287.00
Pairs Merit		3,960.00		3,572.00
Champion of Champions		9,390.00		6,280.00
World Club Championships		3,200.00		3,389.00
18-25 Open		730.00		700.00
Junior 6-a-Side		397.00		69.00
Boys Individual Merit		400.00		0.00
Fines		0.00		0.00
		<hr/>		<hr/>
		43,910.00		35,150.00
<b>EXPENDITURE</b>				
Senior County Championship	5,468.24		5,054.00	
Senior County Referees	3,460.25		3,733.27	
Senior Supplementary	1,657.45		1,589.10	
Junior County Championship	1,200.00		2,512.00	
Junior County Referees	423.05		425.40	
Veterans County Championship	1,055.00		1,250.00	
Veterans County Referees	227.50		272.90	
Senior Merit	8,096.39		7,041.65	
Junior Merit	1,345.70		1,746.60	
Veterans Merit	2,149.80		2,143.00	
Pairs Merit	3,125.50		2,809.50	
Champion of Champions	9,173.18		5,088.63	
World Club Championships	4,117.95		4,066.40	
18-25 Open	1,400.30		1,663.40	
Junior 6-a-Side	854.23		802.50	
Boys Individual Merit	1,111.95		0.00	
Beginners Merit	46.30		0.00	
Insurance of Cups	0.00		32.45	
Competition Support Costs	2,753.26		2,364.14	
		<hr/>		<hr/>
		47,666.05		42,594.94
		<hr/>		<hr/>
<b>Deficit for the Year</b>		<b>(3,756.05)</b>		<b>(7,444.94)</b>

# British Crown Green Bowling Association

## Income and Expenditure Account

For the Year Ended 31st October 2025

### Ladies Competitions Account

	2025		2024	
	£	£	£	£
<b>INCOME</b>				
County Fees		550.00		650.00
Senior County Championship		1,710.00		2,106.00
Presidents Cup		270.00		0.00
Mavis Dearden Supplementary		180.00		48.00
Veterans County Championship		585.00		1,137.00
Senior Merit		4,261.00		3,479.00
Girls Individual Merit		283.00		498.00
Club Championship		390.00		522.00
Dorothy Pearce Pairs Merit		2,211.00		2,066.00
Champion of Champions		4,371.00		2,385.00
Presentation Lunch		619.00		691.00
Raffle Donation		0.00		240.00
Fines		0.00		0.00
		15,430.00		13,822.00
 <b>EXPENDITURE</b>				
Senior County Championship	2,214.88		1,700.00	
Presidents Cup	245.28		200.00	
Mavis Dearden Supplementary	154.48		100.00	
Veterans County Championship	932.95		956.85	
Senior Merit	5,054.41		6,316.20	
Girls Individual Merit	1,116.75		835.40	
Club Championship	1,089.98		617.50	
Dorothy Pearce Pairs Merit	3,246.57		2,638.20	
Champion of Champions	3,081.60		4,058.20	
Competition Support Costs	1,200.00		0.00	
Presentation Lunch	450.00		460.00	
Gifts	0.00		69.99	
Raffle Costs	449.00		492.80	
		19,235.90		18,445.14
<b>Deficit for the Year</b>		<b>(3,805.90)</b>		<b>(4,623.14)</b>

# British Crown Green Bowling Association

## Income and Expenditure Account

For the Year Ended 31st October 2025

### Development Account

	2025		2024	
	£	£	£	£
<b>INCOME</b>				
Registrations		70,023.00		76,221.80
National Development Strategy (Note 3)		73,970.00		0.00
Coaching		0.00		0.00
		<hr/>		<hr/>
		143,993.00		76,221.80
<b>EXPENDITURE</b>				
Registrations	9,453.75		11,578.05	
National Development Strategy (Note 3)	85,122.36		0.00	
New Website Amortisation	5,594.40		0.00	
Coaching	3,125.00		8,390.10	
County Rebates	4,739.00		5,108.00	
National Registrars Remuneration	4,957.96		4,613.00	
Data Protection Fees	0.00		35.00	
Development Officer Expenses	0.00		114.99	
County Development Officers	2,500.00		2,500.00	
Go-Membership	3,423.42		3,193.34	
Junior Grants	200.00		4,500.00	
Welcome Packs	1,115.00		1,055.00	
Club Grants	2,550.00		5,550.00	
BDA Safeguarding	5,675.00		7,900.00	
Heaton Park	0.00		5,000.00	
Storage Unit & Furniture	0.00		6,008.00	
Big Bowls Weekend	1,115.06		1,000.00	
Survey Monkey	396.00		396.00	
TV & Internet Coverage	2,525.00		1,893.60	
Referees Society	1,800.00		1,800.00	
		<hr/>		<hr/>
		134,291.95		70,635.08
		<hr/>		<hr/>
<b>Surplus for the Year</b>		<b>9,701.05</b>		<b>5,586.72</b>

**British Crown Green Bowling Association**  
**Income and Expenditure Account**  
For the Year Ended 31st October 2025

**Investment Account**

	2025		2024	
	£	£	£	£
<b>INCOME</b>				
Dividends & Fixed Interest		6,513.27		7,155.70
Other Interest Received		25.90		10.20
Profit on Sale of Investments		0.00		0.00
		6,539.17		7,165.90
<b>EXPENDITURE</b>				
Investment Managers Fees	462.73		383.64	
Tax on Investment Income in prior year	351.69		397.79	
		814.42		781.43
<b>Surplus for the Year</b>		<b>5,724.75</b>		<b>6,384.47</b>

**Note from the Trustees**

The market value of investments as at 15th November 2025 was £174,819 (2024 £147,401).  
The value of units held increased by £27,418 (2024 increase £22,742).

**Summary of Annual Surplus / (Deficit)**

	2025		2024	
	£		£	
General Account		5,322.94		7,854.34
Competitions Account		(3,756.05)		(7,444.94)
Ladies Competition Account		(3,805.90)		(4,623.14)
Development Account		9,701.05		5,586.72
Investment Account		5,724.75		6,384.47
<b>Surplus/(Deficit) for the Year</b>		<b>13,186.79</b>		<b>7,757.45</b>

# British Crown Green Bowling Association

## Balance Sheet

As at 31st October 2025

### General Fund

	2025	£	2024	£
	£		£	
<b>FIXED ASSETS</b>				
Cups and Trophies - At last valuation	9,600.00		9,600.00	
New Database	50,175.00		0.00	
	<u>59,775.00</u>		<u>9,600.00</u>	
		59,775.00		9,600.00
Stock	2,964.93		1,782.00	
Debtors and Prepayments	52,036.49		22,332.00	
Cash at Bank	64,343.08		52,213.37	
Cash in Hand	4,423.50		4,392.21	
	<u>123,768.00</u>		<u>80,719.58</u>	
<b>CURRENT LIABILITIES</b>				
Creditors and Accruals	70,849.80		34,736.73	
	<u>70,849.80</u>		<u>34,736.73</u>	
<b>NET CURRENT ASSETS</b>		52,918.20		45,982.85
<b>NET ASSETS</b>		<u>112,693.20</u>		<u>55,582.85</u>

### Trustees Reserve

	2025	£	2024	£
	£		£	
<b>CURRENT ASSETS</b>				
Investments at Cost	110,190.38		153,536.63	
Cash at Bank	149.21		726.52	
	<u>110,339.59</u>		<u>154,263.15</u>	
<b>CURRENT LIABILITIES</b>				
Corporation Tax	0.00		0.00	
	<u>0.00</u>		<u>0.00</u>	
<b>NET CURRENT ASSETS</b>		110,339.59		154,263.15
<b>NET ASSETS</b>		<u>110,339.59</u>		<u>154,263.15</u>

### Total Net Assets

	2025	£	2024	£
General Fund	112,693.20		55,582.85	
Trustees Reserve	110,339.59		154,263.15	
	<u>223,032.79</u>		<u>209,846.00</u>	

# British Crown Green Bowling Association

## Balance Sheet

As at 31st October 2025

### Reserves

	2025		2024	
	£	£	£	£
<b><u>Free Reserve</u></b>				
<b><u>General Fund</u></b>				
Brought Forward	314,011.86		300,968.59	
General Fund - Surplus	5,322.94		7,854.34	
Development Fund - Surplus	9,701.05		5,586.72	
Trustees Reserve Transfer	49,648.31		(397.79)	
	<hr/>		<hr/>	
	378,684.16		314,011.86	
<b><u>Competition Funds</u></b>				
Brought Forward	(258,429.01)		(246,360.93)	
Deficit for the Year	(7,561.95)		(12,068.08)	
	<hr/>		<hr/>	
	(265,990.96)		(258,429.01)	
	<hr/>		<hr/>	
	112,693.20		55,582.85	
<b><u>Trustees Reserve</u></b>				
Brought Forward	154,263.15		147,480.89	
Surplus for the Year	5,724.75		6,384.47	
Development Fund Transfer	(49,648.31)		397.79	
	<hr/>		<hr/>	
	110,339.59		154,263.15	
	<hr/>		<hr/>	
	<u>223,032.79</u>		<u>209,846.00</u>	

### Market Value of Investments

	2025		2024	
	£	£	£	£
At the Valuation Date following the Balance Sheet Date, 15th November 2025, the Market Value of Investments was :				
	<u>174,818.65</u>		<u>147,400.60</u>	

The financial statements on pages 1 to 8 were approved by the Board on 3rd January 2026 and were signed on its behalf by

*Graeme Underhill*

G Underhill, Financial Officer

**British Crown Green Bowling Association**  
**Chartered Accountant's Report to the Members**  
**For the Year Ended 31st October 2025**

We report on the financial statements of the association for the year ended 31st October 2025 which are set out on pages 1 to 8.

**Basis of Accountant's Report**

Our examination includes a review of the accounting records kept by the association and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the accounts.

**Accountant's Statement**

We have examined the income and expenditure accounts in respect of the General, Development, Competition, Ladies Competition and Investment Accounts for the year ended 31st October 2025 and the Balance Sheet at that date, as set out on pages 1 to 8 of these financial statements and, in our opinion, they are in accordance with the books and records of the association.

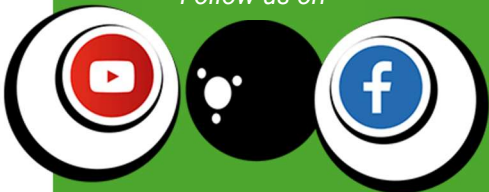
**Limitation of use**

This report is made solely to the association, in accordance with our terms of engagement and, to the fullest extent permitted by law, do not, in giving this report, accept or assume any responsibility to anyone else to whom this report is shown or into whose possession it may come for whatever purpose unless expressly agreed by our prior consent in writing.

BK Plus Limited  
Chartered Certified Accountants  
Churchfield House  
36 Vicar Street  
Dudley  
West Midlands  
DY2 8RG

3rd January 2026

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**The British Crown Green Bowling Association**

*Shop1 @ 83 High Street, Kinver, Stourbridge*

*West Midlands DY7 6HD*

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