

**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 2016.**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**

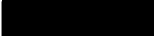
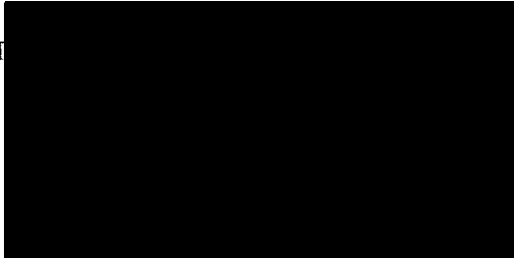
In connection with my examination, no matter has come to my attention:

(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:  Date: 18<sup>th</sup> January 2017.Relevant professional qualification . HNC AAT 

SCOTTISH ASSOCIATION FOR BLIND BOWLERS

Consolidated Receipts and Payments Account for Year ended 31st December 2016.

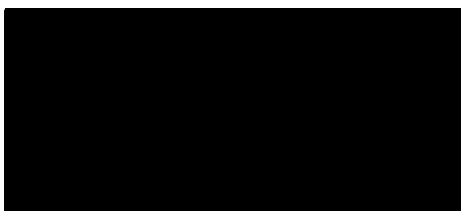
<u>RECEIPTS</u>	<u>Notes</u>	12 Months to 31 Dec <u>2016</u>		12 Months to 31 Dec <u>2015</u>	
<b>Voluntary income:</b>					
Donations & Sponsors	1	£	-	£	107.50
Fundraising	2	£	6,250.55	£	5,504.72
UK Events	3	£	6,899.00	£	1,427.00
World Bowls 2017 SABB		£	7,994.85	£	-
World Bowls 2017 Clubs	4	£	17,889.98	£	9,072.00
			<b>£ 39,034.38</b>		<b>£ 16,111.22</b>
<b>Investment income:</b>					
Bank Interest		£	-	£	-
<b>Income from charitable Activities:</b>					
Subscriptions		£	659.00	£	523.00
Competition Fees		£	617.00	£	570.00
Ties, Badges & Clothing		£	2,054.00	£	74.00
Raffles		£	249.00	£	-
			<b>£ 3,579.00</b>		<b>£ 1,167.00</b>
<b>Total receipts</b>			<b><u>£42,613.38</u></b>		<b><u>£17,278.22</u></b>
 <b>PAYMENTS</b>					
		12 Months to 31 Dec <u>2016</u>		12 Months to 31 Dec <u>2015</u>	
<b>Fundraising Expenses:</b>					
Payments for Charitable Activities:					
UK VIB Events		£	8,635.00	£	3,537.00
Affiliated Clubs ( Fundraising )		£	3,109.16	£	3,725.70
Postage, Telephone & Admin		£	694.20	£	421.16
World Bowls 2015		£	-	£	1,600.00
World Bowls 2017		£	35,064.12	£	159.23
Scottish Nationals, Presentation, Prizes & Gifts		£	1,308.16	£	1,386.49
Transport		£	157.20	£	-
Affiliation Fees		£	165.00	£	216.00
Team Shirts		£	2,068.00	£	-
Insurance		£	-	£	-
			<b>£ 51,200.84</b>		<b>£ 11,045.58</b>
<b>Governance Costs:</b>					
Meetings/Agm/Egm		£	236.17	£	170.50
Accountancy Fees		£	320.00	£	320.00
			<b>£ 556.17</b>		<b>£ 490.50</b>
<b>TOTAL PAYMENTS</b>			<b><u>£51,757.01</u></b>		<b><u>£11,536.08</u></b>
<b>Surplus/(Defecit) for Year</b>			<b><u>(£9143.63)</u></b>		<b><u>£5742.14</u></b>

SCOTTISH ASSOCIATION FOR BLIND BOWLERS

Consolidated Statement of Balances as at 31st December 2016.

<b>BANK AND CASH IN HAND</b>	Note	December 2016	December 2015
Opening Balances		£ 21,889.78	£ 16,147.64
Surplus/(Defecit) for Year		<u>-£ 9,143.63</u>	<u>£ 5,742.14</u>
Closing Balances		<u>£ 12,746.15</u>	<u>£ 21,889.78</u>
 <b>RESERVES</b>			
<b>Unrestricted Funds:</b>			
Emergency/Core	5	£ 3,000.00	£ 3,000.00
General Fund	5	£ 18,007.52	£ 9,977.01
<b>Restricted Funds:</b>			
World Bowls 2017	5	-£ 8,261.37	£ 8,912.77
<b>Total Funds</b>		<u>£ 12,746.15</u>	<u>£ 21,889.78</u>

Approved by the Trustees and Signed on their Behalf



## SABB

### Notes to Accounts for the year ending 31st December 2016.

The accounts of the Scottish Association of Blind Bowlers for the Year ending 31st December 2016 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

<b>Donations &amp; Sponsors</b>	£
None	
	<u>£ -</u>

#### 2 Fundraising

Glasgow Central	£ 3,246.50
Tesco Stores	£ 2,604.29
Asda	£ 399.76
	<u>£ 6,250.55</u>

#### 3 UK Events

Scottish Nationals	£ 479.00
Other UK Events	£ 6,420.00
	<u>£ 6,899.00</u>

#### 4 World Bowls

Total Income includes a donation of £5000 from Scottish Disability Sport

#### 5 Reserves

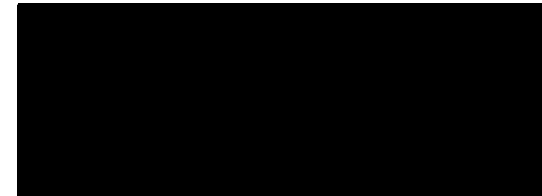
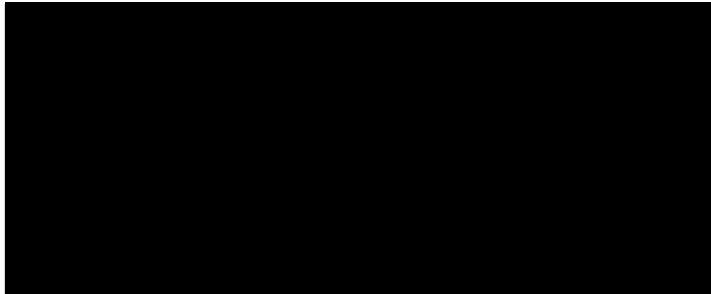
A reserve fund of £3000 has been set aside to cover Emergency and core costs.

	Reserve Fund	General Fund	World Bowls 2017	Total Reserves
Reserves B/F	£ 3,000.00	£ 9,977.01	£ 8,912.77	£ 21,889.78
Add Income		£ 24,723.40	£ 17,889.98	£ 42,613.38
	£ 3,000.00	£ 34,700.41	£ 26,802.75	£ 64,503.16
Less Expenses		£ 16,692.89	£ 35,064.12	£ 51,757.01
	£ 3,000.00	£ 18,007.52	(£8261.37)	£ 12,746.15
Tfr to/ from General Fund				£ -
Reserves at 31/12/16	£ 3,000.00	£ 18,007.52	-£ 8,261.37	£ 12,746.15

SCOTTISH ASSOCIATION FOR BLIND BOWLERS  
 DETAILED INCOME AND EXPENDITURE STATEMENT YEAR ENDING 31/12/2016

<u>INCOME</u>	£
Members Fees	£659.00
SABB Affiliations	£617.00
<b>Sub Total Members</b>	<b>£1,276.00</b>
<u>Fundraising</u>	£
Glasgow Central	£3,246.50
Tesco Stores	£2,604.29
Shirts & Badges	£2,054.00
Scottish Nationals	£479.00
Asda Stores	£399.76
UK V.I.B. Events	£6,420.00
World Bowls 2017 SABB	£7,994.85
World Bowls 2017 CLUBS	£17,889.98
Raffles	£249.00
<b>Sub Total Fundraising</b>	<b>£41,337.38</b>
Bank Interest Received	
<b>TOTAL INCOME</b>	<b>£42,613.38</b>
<b>BALANCE B/F</b>	<b>£21,889.78</b>
<b>SURPLUS/(LOSS)</b>	<b>(£9143.63)</b>
	<u><u>£12,746.15</u></u>

<u>EXPENDITURE</u>	£
Transport	£157.20
Affiliation Fees	£165.00
Administration	£694.20
UK VIB Events	£8,635.00
Scottish Nationals	£1,308.16
SABB Meetings	£236.17
Fundraising Expenses	£3,109.16
DB Bookkeeping Services	£320.00
World Bowls 2017	£35,064.12
Team Shirts	£2,068.00
<b>TOTAL EXPENSES</b>	<b>£51,757.01</b>
<b>CLOSING BANK BALANCE</b>	<b>£12,743.24</b>
<b>CASH IN HAND 31/12/2016</b>	<b>£2.91</b>
	<u><u>£12,746.15</u></u>



**SCOTTISH ASSOCIATION FOR BLIND BOWLERS**

**Scottish Charity No. SC018106**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2016**

**For the period ended 31 December 2016**

The committee presents its report with the financial statements of the Association for the period ended 31 December 2016

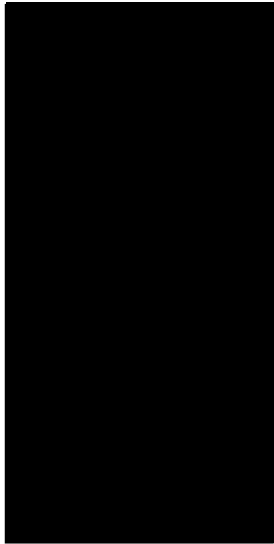
**Reference and Administrative Details**

*Charity number:* SC018106

*Bankers:* Bank of Scotland, 1 Liberton Drive, Edinburgh, EH16 6NL  
Royal Bank of Scotland, 4 Eastgate, Peebles, EH45 8SL

*Independent Examiner:* DB Bookkeeping & Stocktaking Services Ltd.

*Committee:* The members who served during the year were as follows



President  
Vice President  
Past President  
Secretary  
Treasurer  
  
National Coach

**Statement of Committee Members' responsibilities**

It is the Committee's responsibility to prepare financial statements for each financial year, which give a true and fair view of the Association's state of affairs at the end of the year and of its surplus or deficit for the year then ended.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue business.

The Committee is responsible for keeping proper accounting records, for safeguarding the assets of the Association and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Structure Governance and Management**

### *Governing Document*

The Scottish Association for Blind Bowlers is a charity, governed by its Constitution dated 3<sup>rd</sup> January 1996. It is registered with the Office of the Scottish Charity Regulator (OSCR) and is now a member of (FRSB) which is the Fundraising Standards Board

### *Committee members' induction and training*

New committee members are briefed on their legal obligations under charity law and on the content of the Constitution. They are advised of the committee and decision-making processes and of the recent financial performance of the charity. Committee members are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role

### *Organisation*

The committee, assisted by the finance sub-committee, administers the charity and meets on average six times per year.

### *Risk Management*

The directors are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks.

## **Objectives and Activities**

The principal objectives of the Association are to further the physical and mental health of all blind or partially sighted bowlers in Scotland, to ameliorate their suffering or distress and to aid them in their visual limitations. Principally promoting, encouraging visually impaired people to participate in and playing of the game of bowls.

## **Achievements and Performance**

The bowlers who were supported by the Association enjoyed a very successful season:

- Scotland played at the UK VIB Outdoor Singles Championship at Leamington Spa Bowling Centre playing against bowlers from England, Ireland, Scotland and Wales. Scotland won 1 Gold, 4 Silver and 3 Bronze medals
- The Scottish Singles Championships were held at Kelvingrove Bowling Centre (Glasgow) and Ardgowan Bowling Club in Greenock
- The Scottish Pairs, Open Pairs, Triples and Rinks continue to be held during the summer months at central locations throughout Scotland
- The SABB in association with Scottish Disability Sport won the Home International tournament in Glasgow
- SABB is working with the Scottish War Blinded to recruit new members

## **.Financial Review**

The Directors do not consider it necessary to carry out a full audit for this year and have appointed DB Bookkeeping Services to undertake an independent examination of our accounts which are attached.

**The SABB continues to hold a reserve emergency fund of £3000 within their account.**

## **Plans for Future Periods**



The Association aims to support bowlers over a range of tournaments and activities in 2017

- Scottish Pairs, Triples and Rinks competitions (Various Dates and venues)
- UK V.I.B Indoor Singles Championship (Glasgow Indoor Bowling Club) October 2017
- Fundraising/Preparation for future events on-going
- Coaching/Training Courses for blind bowlers
- Recruit/train additional coaches for the blind and visually impaired bowlers (ongoing project)
- Continue to promote lawn bowls as a sport for the visually impaired
- Home International for Physically disabled and visually impaired (Methil Bowling Club Fife) June 2017
- Training in preparation for commonwealth games 2018, which is being held in the gold coast of Australia. Various training dates and workshops will be held throughout year including a team training trip to Broadbeach Australia in May/June 2017
- Scottish War Blinded bowls challenge games at various locations during 2017 using members from SABB who have served in the forces.

By Order of the Board

[Redacted Signature]

6/3/17

[Redacted Title]