

Registration number: 06714071

English Indoor Bowling Association Limited

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 30 November 2025



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

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ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

COMPANY INFORMATION

Directors

- Mr J E Rednall
- Mr M P Lambert
- Mr J M Pounds
- Mr J G Stewart
- Dr S J Johnston
- Ms R L Lockhart

Company secretary Mr P Thompson

Registered office David Cornwell House Bowling Green
Leicester Road
Melton Mowbray
Leicestershire
LE13 0FA

Accountants Westcotts
Chartered Accountants
Tallford House
38 Walliscote Road
Weston-super-Mare
North Somerset
BS23 1LP

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 30 NOVEMBER 2025

The directors present their report and the financial statements for the year ended 30 November 2025.

Directors of the company

The directors who held office during the year were as follows:

Mr J E Rednall

Mr M P Lambert

Mr J M Pounds

Mr J G Stewart

Dr S J Johnston

Ms R L Lockhart

Mr David Ian Cable (ceased 17 May 2025)

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

09/04/2026

Approved and authorised by the Board on and signed on its behalf by:

Peter Thompson

.....

Mr P Thompson

Company secretary

INDEPENDENT CHARTERED ACCOUNTANTS' REVIEW REPORT TO THE BOARD OF DIRECTORS OF ENGLISH INDOOR BOWLING ASSOCIATION LIMITED FOR THE YEAR ENDED 30 NOVEMBER 2025

We have reviewed the financial statements of English Indoor Bowling Association Limited for the year ended 30 November 2025 which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Board of Directors of English Indoor Bowling Association Limited, as a body, in accordance with the terms of our engagement letter dated 21 February 2024. Our work has been undertaken solely to prepare for your approval the accounts of English Indoor Bowling Association Limited and state those matters that we have agreed to state to the Board of Directors of English Indoor Bowling Association Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than English Indoor Bowling Association Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that English Indoor Bowling Association Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of English Indoor Bowling Association Limited. You consider that English Indoor Bowling Association Limited is exempt from the statutory audit requirement for the year.

Accountants responsibility

Our responsibility is to express a conclusion based on our review of the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to Review Historical Financial Statements, and ICAEW Technical Release TECH 09/13AAF. ISRE 2400 also requires us to comply with the ICAEW Code of Ethics.

Scope of assurance review

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures to those required under a compilation engagement. These primarily consist of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe the financial statements have not been prepared:

- so as to give a true and fair view of the state of the company's affairs as at 30 November 2025, and of its loss for the year then ended;
- in accordance with the United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice); and
- in accordance with the Companies Act 2006.

**INDEPENDENT CHARTERED ACCOUNTANTS' REVIEW REPORT TO THE BOARD OF
DIRECTORS OF
ENGLISH INDOOR BOWLING ASSOCIATION LIMITED
FOR THE YEAR ENDED 30 NOVEMBER 2025 (CONTINUED)**

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Westcotts
Chartered Accountants
Tallford House
38 Walliscote Road
Weston-super-Mare
North Somerset
BS23 1LP

Date:.....

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 NOVEMBER 2025

	Note	2025 £	2024 £
Turnover		657,570	559,300
Cost of sales		<u>(204,933)</u>	<u>(210,368)</u>
Gross surplus		452,637	348,932
Administrative expenses		(431,311)	(430,804)
Other operating income		<u>2,922</u>	<u>30</u>
Operating surplus/(deficit)		<u>24,248</u>	<u>(81,842)</u>
Other interest receivable and similar income		3,964	2,563
Amounts written off investments		<u>(206)</u>	<u>2,979</u>
		<u>3,758</u>	<u>5,542</u>
Surplus/(deficit) before tax	4	<u>28,006</u>	<u>(76,300)</u>
Surplus/(deficit) for the financial year		<u>28,006</u>	<u>(76,300)</u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

The notes on pages 8 to 14 form an integral part of these financial statements.

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

(REGISTRATION NUMBER: 06714071)

STATEMENT OF FINANCIAL POSITION AS AT 30 NOVEMBER 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	5	1,558	2,203
Investments	6	5,031	5,031
Other financial assets	7	<u>33,629</u>	<u>31,921</u>
		<u>40,218</u>	<u>39,155</u>
Current assets			
Stocks		7,357	1,341
Debtors	8	57,050	17,374
Cash at bank and in hand		<u>61,743</u>	<u>61,443</u>
		126,150	80,158
Creditors: Amounts falling due within one year	9	<u>(197,611)</u>	<u>(178,562)</u>
Net current liabilities		<u>(71,461)</u>	<u>(98,404)</u>
Net liabilities		<u>(31,243)</u>	<u>(59,249)</u>
Reserves			
Profit and loss account		<u>(31,243)</u>	<u>(59,249)</u>
Deficit		<u>(31,243)</u>	<u>(59,249)</u>

For the financial year ending 30 November 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland'.

Approved and authorised by the Board on 08/04/2026 and signed on its behalf by:

J Pounds
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Mr J M Pounds
Director

The notes on pages 8 to 14 form an integral part of these financial statements.

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 NOVEMBER 2025

	Profit and loss account £	Total £
At 1 December 2024	(59,249)	(59,249)
Surplus for the year	28,006	28,006
At 30 November 2025	<u>(31,243)</u>	<u>(31,243)</u>
	Profit and loss account £	Total £
At 1 December 2023	17,051	17,051
Deficit for the year	(76,300)	(76,300)
At 30 November 2024	<u>(59,249)</u>	<u>(59,249)</u>

The notes on pages 8 to 14 form an integral part of these financial statements.

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025

1 General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:

David Cornwell House Bowling Green
Leicester Road
Melton Mowbray
Leicestershire
LE13 0FA

Principal activity

The principal activity of the company is providing services as the National Governing Body for Indoor Level Green Bowls in England.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are prepared in sterling which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis. The officers believe the company to be a going concern despite the balance sheet being in deficit. The company made a surplus in the year to November 2025 and a small surplus is also budgeted for the year to November 2026. The company has funds available to meet their obligations for the next 12 months.

The board intends to amalgamate the company with Bowls England, however the work for this is still in the initial stages. As this is not finalised and therefore not yet a certainty, the accounts have been prepared on a going concern basis.

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025 (CONTINUED)

2 Accounting policies (continued)

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance
Computer equipment	3 years straight line
Chain of office	10% straight line

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Business combinations

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025 (CONTINUED)

2 Accounting policies (continued)

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value. In the statement of financial position, bank overdrafts are shown within borrowing or current liabilities

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Costs include all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition. .

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Financial instruments

Recognition and measurement

A financial asset or a financial liability is recognised only when the company becomes party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 6 (2024 - 6).

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025 (CONTINUED)

4 Profit/loss before tax

Arrived at after charging/(crediting)

	2025	2024
	£	£
Depreciation expense	<u>752</u>	<u>1,303</u>

5 Tangible assets

	Fixtures and fittings £	Plant and machinery £	Office equipment £	Total £
Cost or valuation				
At 1 December 2024	21,356	12,748	11,311	45,415
Additions	<u>107</u>	<u>-</u>	<u>-</u>	<u>107</u>
At 30 November 2025	<u>21,463</u>	<u>12,748</u>	<u>11,311</u>	<u>45,522</u>
Depreciation				
At 1 December 2024	19,807	12,748	10,656	43,211
Charge for the year	<u>425</u>	<u>-</u>	<u>328</u>	<u>753</u>
At 30 November 2025	<u>20,232</u>	<u>12,748</u>	<u>10,984</u>	<u>43,964</u>
Carrying amount				
At 30 November 2025	<u>1,231</u>	<u>-</u>	<u>327</u>	<u>1,558</u>
At 30 November 2024	<u>1,548</u>	<u>-</u>	<u>655</u>	<u>2,203</u>

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025 (CONTINUED)

6 Investments

	2025 £	2024 £
Investments in subsidiaries	<u>5,031</u>	<u>5,031</u>
Subsidiaries		£
Cost or valuation		
At 1 December 2024		<u>5,031</u>
Provision		
Carrying amount		
At 30 November 2025		<u><u>5,031</u></u>
At 30 November 2024		<u><u>5,031</u></u>

Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held	
			2025	2024
Subsidiary undertakings				
Premier Threes Bowls Tour Ltd	David Cornwell House, Bowling Green, Melton Mowbray, Leicestershire, England, LE13 0FA	Ordinary shares	61%	61%
Coach Bowls Ltd	The Pavilion, Victoria Park, Leamington Spa, England, CV31 3PT	Ordinary shares	50%	50%

The historic cost of the listed securities held at the year end is £35,071 (2021: £31,201).

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025 (CONTINUED)

7 Other financial assets (current and non-current)

	Listed securities £	Total £
Non-current financial assets		
Cost or valuation		
At 1 December 2024	31,921	31,921
Fair value adjustments	(689)	(689)
Additions	2,986	2,986
Disposals	(589)	(589)
	<u>33,629</u>	<u>33,629</u>
At 30 November 2025	<u>33,629</u>	<u>33,629</u>
Impairment		
Carrying amount		
At 30 November 2025	<u>33,629</u>	<u>33,629</u>

8 Debtors

	2025 £	2024 £
Trade debtors	1,264	5,932
Other debtors	10,684	-
Prepayments	45,102	11,442
	<u>57,050</u>	<u>17,374</u>

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025 (CONTINUED)

9 Creditors

Creditors: amounts falling due within one year

	2025 £	2024 £
Due within one year		
Trade creditors	36,811	1,665
Taxation and social security	4,576	5,827
Accruals and deferred income	152,835	165,960
Other creditors	3,389	5,110
	<u>197,611</u>	<u>178,562</u>

10 Reserves

Profit and loss account:

This reserve records retained earnings and accumulated losses.

11 Obligations under leases and hire purchase contracts

Operating leases

The total of future minimum lease payments is as follows:

	2025 £	2024 £
Not later than one year	18,950	18,950
Later than one year and not later than five years	-	18,950
	<u>18,950</u>	<u>37,900</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £Nil (2024 - £Nil).

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

DETAILED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 NOVEMBER 2025

	2025 £	2024 £
Turnover		
Sponsorship	49,904	7,333
Commissions	2,008	2,876
Competitions	191,489	155,757
Admission fees	7,934	7,664
Merchandise sales	1,046	734
Membership fees	321,517	321,133
Affiliation fees	34,855	33,750
Laws of the sport sales	63	57
Yearbook income	236	762
Advertising income	2,150	300
Open singles players levy	46,368	28,934
	<u>657,570</u>	<u>559,300</u>
Cost of sales		
Opening finished goods	1,341	2,637
Merchandise purchases	-	2
Laws of the sport costs	-	206
Yearbook costs	4,476	4,075
Competition expenses	89,957	85,865
International championships	71,899	88,737
Open singles event	38,622	30,187
Venue Hire	5,995	-
Closing finished goods	(7,357)	(1,341)
	<u>204,933</u>	<u>210,368</u>
	<u>452,637</u>	<u>348,932</u>
Gross surplus (%)	68.83%	62.39%
Administrative expenses		
Wages and salaries (excluding directors)	222,028	232,105
Committee expenses	9,084	9,462
Presidential expenses	11,164	(376)
Staff training	559	595
HQ Office costs	10,409	12,993
Rent	18,950	18,950
Repairs and maintenance	10,981	9,911
Telephone and postage	6,825	5,557
Computer software and maintenance costs	7,483	7,582
Printing and stationery	2,999	2,216
Charitable donations	268	-

This page does not form part of the statutory financial statements.

ENGLISH INDOOR BOWLING ASSOCIATION LIMITED

DETAILED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 NOVEMBER 2025 (CONTINUED)

	2025	2024
	£	£
Hire of plant and machinery (Operating leases)	8,405	9,139
Promotion and marketing	54,086	32,470
Accountancy fees	2,833	6,507
Affiliation fees and grants to associated bodies	25,788	33,172
Investment management fees	506	382
Legal and professional fees	5,300	20,995
Bad debts written off	4,820	-
Irrecoverable VAT	24,517	22,481
Bank charges	3,471	2,602
Depreciation of other tangible (owned)	752	1,303
(Gain)/loss on disposal of fixed asset Investments - held for sale	83	2,758
	<u>431,311</u>	<u>430,804</u>
Other operating income		
Other operating income	<u>2,922</u>	<u>30</u>
Operating surplus/(deficit)	<u>24,248</u>	<u>(81,842)</u>
Other interest receivable and similar income	3,964	2,563
Amounts written off investments	<u>(206)</u>	<u>2,979</u>
	<u>3,758</u>	<u>5,542</u>
Surplus/(deficit) before tax	<u><u>28,006</u></u>	<u><u>(76,300)</u></u>