Bowls Surrey
Accounts for the year ended 30 September 2026

Statement of Income and Expense
Year to 30 September 2026

		Year To 30 September 2026	Year To 30 September 2025
Income			
Affiliation and competition Entry Fees		£93,820	£92,268
IT Sales		£10,725	£8,800
Sales of County Attire	3	£7,808	£1,976
Revenue from County Dinners	4	£6,698	£6,910
County Match Fees	5	£8,175	£7,945
Sponsorship		£500	£2,500
Bowls England Prize Money		£1,000	£0
Other Income		£25	£0
Bank Interest		£973	£1,014
Total Income		£129,724	£121,412
Expenses			
Bowls England Affiliation and Competition Entry Fees		£56,559	£54,544
Competition Costs		£8,562	£7,480
IT Costs		£8,472	£7,279
Match Costs	5	£12,783	£11,859
Leamington Team Costs		£3,225	£0
Cost of County Attire Sales	3	£6,607	£1,480
Cost of County Dinners	4	£6,345	£6,196
Presidential Allowance	6	£4,927	£5,322
Other Officers Expenses	6	£3,227	£2,039
Insurances		£1,879	£1,998
Pennants, Badges, Flashes		£1,165	£1,275
Miscellaneous Expenses		£1,808	£2,744
Total Expense		£115,558	£102,215
Nett Surplus		£14,165	£19,197

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Balance Sheet
As at 30 September 2026

		As at 30 September 2026	As at 30 September 2025
Fixed Assets			
Trophies and Silverware	2	£309,177	£309,177
Current Assets			
Bank Accounts		£101,454	£91,106
Debtors and Prepayments		£427	£219
Stock		£5,988	£5,164
Total Current Assets		£107,870	£96,488
Current Liabilities			
Creditors and Prepaid Income		£2,957	£5,741
Total Current Liabilities		£2,957	£5,741
Nett Current Assets		£104,913	£90,748
Nett Assets		£414,090	£399,925
Reserves			
Restricted Reserve	2	£309,177	£309,177
Prior Year Reserves		£90,748	£66,828
Prior Year Adjustment		£0	£4,723
Current Year Result		£14,165	£19,197
		£414,090	£399,925

The accounts were approved by the Board on 12 November 2026 and signed on its behalf by David K Thomas

David K Thomas

Bowls Surrey
Accounts for the year ended 30 September 2026

Notes to the Accounts

1. Basis of Preparation

The accounts have been prepared to provide a reasonable understanding for the members of Bowls Surrey and the Board. The 2024-25 accounts were not accepted by the Board, and the Treasurer was removed at the last AGM due to a vote of no confidence. As part of the process the 2024-25 accounts have been restated on the basis of the current accounts to both provide a viable starting point to the accounts but also to provide comparative figures. The accounts this year provides the reader with a much more detailed view of the financial position of Bowls Surrey.

2. Trophies and Silverware

The Trophies and Silverware have been included in the accounts at the 2025-26 insurance value. A revaluation is expected to be made to reflect the increase in precious metal prices and any movement will be added to the restricted reserve. Included in this category are all of the competition trophies and the ceremonial chains of the County. The assets are held in secure locations around the County and are insured on an annual basis.

3. Nett Attire Income

	Year To 30 September 2026	Year To 30 September 2025
Sales of County Attire	£7,808	£1,976
Less Cost of County Attire Sales	£(6,607)	£(1,480)
Nett profit/(Loss)	£1,201	£496

4. Nett County Dinner Income

	Year To 30 September 2026	Year To 30 September 2025
Income from County Dinners	£6,698	£6,910
Less Cost of County Dinners	£(6,345)	£(6,196)
Nett profit/(Loss)	£353	£714

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5. Nett Match Income

	Year To 30 September 2026	Year To 30 September 2025
County Match Fees	£8,175	£7,945
Less: Match Costs	£(12,783)	£(11,859)
Nett profit/(Loss)	£(4,608)	£(3,915)

6. Related Party Expenses

	Year To 30 September 2026	Year To 30 September 2025
Presidential Allowance	£4,927	£5,322
Officers Expenses	£6,767	£2,907
Nett Cost	£11,694	£8,229

The Related Party Expenses is an area that should be highlighted. For the purposes of these accounts a Related Party is a member of the Board or Management Committee or directly reports to these bodies. Officers Expenses line above contains all the Other Offices Expenses line in the Statement of Income and Expense and the relevant amount of Related Party expense in other line items.

The Presidents allowance is calculated as a percentage of affiliation fees plus an adjustment for additional games. This year there was no ladies President, so this represents cost paid centrally for gifts plus a £75 per night allowance for covering the National Finals at Leamington.

The Officers Expenses largely consists of mileage costs on travelling to meetings or games as appropriate. The policy was changed for 2026 and resulted in higher costs.

Bowls Surrey
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Examiner's report to the Board of Bowls Surrey

I report to the Board on my examination of the accounts of Bowls Surrey (the Organisation) for the year ended 30 September 2026.

Responsibilities and basis of report

As the Board of the Organisation, you are responsible for providing accounts in accordance with the constitution.

I report in respect of my examination of the accounts.

Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the Organisation

2 the accounts do not accord with those records

Note 1 to the accounts gives background on the restatement of the 2024-25 accounts.

In respect of the 2024-25 comparative figures my examination has been limited to the assets and liabilities making up net assets on 30 September 2025 and excludes both the make up of reserves on 30 September 2025 and the income and expense account for the year ended 30 September 2025.

Bank statements for two accounts with Lloyds Bank totalling £5,602 on 30 September 2025 are not available and so to this extent there is uncertainty about the total bank account figure of £91,106 on 30 September 2025.

I have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have not carried out an audit and so do not express an opinion on whether the accounts provide a true and fair view of the affairs of the Organisation.

J. A. Tiller

John Tiller FCA
Accounts Examiner
Date: 12 November 2026