

Board Minutes

Monday 30th January 2023 at 5.30 p.m.
Virtual.

1. Welcome and Apologies

The Chair welcomed all present to the meeting.

Board Chair: David Tucker (Chair)
Director of Coaching: Mal Evans (COA)
Director of Competitive Events: Margaret Docherty (COM)
Director of Development: Adam Tanner (DEV)
Director of Governance: Foster Johnson (GOV)
Director of Finance: Stephen Hemsley (FIN) - virtual
Independent Director: Dr Anna Molony (SIND)
Independent Director: Jo Doust (IND) - virtual
Independent Director – Marketing and Communications: Harry Nijjar (MAC)
Chief Executive: Jon Cockcroft (CE)
Head of Business Operations: Helen Slimm (HBO)
Finance Manager: Emma Hall (FM)

Apologies

None

2. Declaration of Interest

No interests declared.

3. Draft Accounts

The CE and the FM had, in advance of the meeting, circulated the 2022 draft accounts alongside a financial report, management letter and letter of representation following the audit for year ended 30th September 2022.

During the meeting the Chair led the members if the Board through each document, allowing for comments and feedback. The following was noted:

- Page 2 of the accounts referred to Bowls England as a charitable organisation, the final phrasing would need amendment.
- IND questioned the £38K attributed to donations for the year. FIN clarified that this amount covered the donations to Coach Bowls, English Bowls Umpires Association and to Disability Bowls England. SIND asked for clarification on whether the payment to Coach Bowls was a donation, as they are partly owned by Bowls England. It agreed that there would be a clearer definition of donations within the accounts.

- FM gave an overview of the income statement and balance sheet, explaining that the deficit for financial year ended 30th September 2022 was better than anticipated. FM clarified that Bowls England has capitalised fixed assets such as Bowls Bash and the Pop-Up Bowls kit, transferring spend from the profit and loss to the balance sheet.
- IND queried the categorisation of depreciation contained on Page 9 of the accounts, in respect of Bowls Bash and PlayBowls.
- IND requested further information on the stock levels. The commentary alongside the accounts recommend reducing the stock levels, whereas the stock had increased. FM explained the stock level had increased, due to the Bowls Bash kits rather than clothing and merchandise. It was agreed that the commentary would be made clearer in this aspect.
- CE queried the average number of staff count on page 10 of the accounts. This would be queried with Daffern's prior to final sign off.
- SIND queried the VAT discrepancies that had been found during the audit. EM explained the complications with the VAT system for the organisation. The VAT on any item that relates to participation is irrecoverable. With the Commonwealth Games and the Sport England grant, Bowls England had more grants that were aimed at participation this year. To ensure that Bowls England is compliant with the VAT requirements an expert had been approached to double check the VAT and they would be involved in checks going forward every quarter. The Board asked that the FM investigate tax exception insurance.
- CE highlighted the auditors note in relation to club loans. Club Loans had been discussed by the Board previously with the threshold being increased from £600k to £650k. It was **resolved** to minute and record officially that the threshold had been increased to this limit.
- It was noted that member services be amended to club services throughout the accounts for consistency purposes.

The Chair asked all Board Member for approval to sign the accounts. FIN informed those present that he had a full discussion with Daffern's who had informed him that they had found no more and no less than what was expected and that they found in other organisations.

The Board were in full agreement that the accounts should be signed off by the Chair on behalf of the Board.

SIND left the meeting at 5.54 p.m.

IND asked for clarification over the expected increase in income for the National Finals that was included within the commentary for the 2022/23 season. The CE explained that this was apportioning expected sponsorship and projected growth in ticket sales.

IND asked for further clarity between club services income and club services expenditure. CE explained that not all expenditure that delivers Club Services, for



example the cost of the Presidential Team and some of the Communications budget, is allocated to Club Services expenditure. The CE agreed and committed to reviewing this area for the next financial year to ensure we fully represent the value of affiliation, with clarity being added to the commentary for this years accounts.

The C thanked everyone for attending, with no other business the meeting was closed at 18.01 p.m.