



## Potters Bar Bowls Club

### Treasurer's Report

Terry Barker, as many of you are aware, has done a brilliant job of managing the finances for the Club over many years but unfortunately, in the middle of this year felt that the time had come for him to resign as Treasurer. As a result, I took over on a temporary basis.

The accounts are shown in a different format but are based on the financial data from previous years. As a Club we hold the freehold of the land that the clubhouse and the green stand on. This is shown in the accounts at cost, less depreciation of the building – at a net value of £17,881. However, the funds available for the Club to spend are realistically only the Current assets (Bank, cash & stock), less our Current Liabilities (monies owed, monies paid in advance and monies held for third parties) a balance of £43,064.59. From this we must look to the future and ensure that we have enough funds to manage the upkeep of the Club, both the club house and the green, carry out essential ongoing maintenance and replacements and have funds available for any emergency repairs. This year we purchased a new mower at a cost of £9,000.

We are showing a deficit this year, the majority of which relates to the cost of shirts. It was agreed sell off the old-style ladies shirts at £5 each, new members receive a free shirt, and it was agreed to sell the new style shirt with the yellow strip at a reduced cost of £15.

With thanks again to Terry for his work in keeping the finances of the Club on track and with best wishes to our new Treasurer.

Jean Scott  
Acting Treasurer

Membership Fees for full members are increased annually in line with RPI plus 1%. This year the RPI index showed a year on increase of 4.3% as at October 2025.

	2025	2026
Full Member	£160	£167
Associate Member	£20	£25
Social Member	£20	£25
Life Member	-	-
For new members who haven't previously been members of Potters Bar Bowls Club the joining fee is £100, this fee will include a new club shirt and a car park pass		£100



ANNUAL REPORT & ACCOUNTS

**Balance Sheet**  
**Potters Bar Bowls Club**  
**As at 31 October 2025**

		31 October 2025	31 October 2024
<b>Fixed Assets</b>	<b>Notes</b>		
Building at Cost		£45,005.00	£45,005.00
Less Depreciation b/f		(£35,163.00)	(£31,883.00)
Less Depreciation for year		(£2,460.50)	(£3,280.00)
Net value of building		£7,381.50	£9,842.00
Estimated Green Value		£10,500.00	£10,500.00
Capital Goods at cost		£53,153.38	£50,138.58
Additions for year	1	£9,000.00	£3,014.80
less depreciation b/f		(£47,715.36)	(£45,902.69)
Less Depreciation for year		(£3,609.51)	(£1,812.67)
<b>Total Fixed Assets</b>		<b>£28,710.01</b>	<b>£25,780.02</b>
<b>Current Assets</b>			
Bank	2	£50,765.16	£53,833.23
Stock	3	£1,913.68	£4,111.72
Cash in hand	4	£530.00	£377.20
<b>Total Current Assets</b>		<b>£53,208.84</b>	<b>£58,322.15</b>
<b>Total Assets</b>		<b>£81,918.85</b>	<b>£84,102.17</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accruals	5	£316.82	£810.00
Prepaid income	6	£2,621.00	£1,817.00
Funds held for third parties	7	£7,206.43	£50.00
<b>Total Current Liabilities</b>		<b>£10,144.25</b>	<b>£2,677.00</b>
<b>Net Assets</b>		<b>£71,774.60</b>	<b>£81,425.17</b>
<b>Funds</b>			
Investments at cost (shares in PBBC)		£30,000.00	£30,000.00
funds b/f		£51,425.17	£51,425.17
surplus/(deficit for year)		(£9,650.57)	
<b>Total Funds</b>		<b>£71,774.60</b>	<b>£81,425.17</b>



## Income and Expenditure Account for Potters Bar Bowls Club

as at 31st October 2025

	Notes	2025
<b>INCOME</b>		
Membership Income		£20,003.00
Internal competitions		£992.00
External competitions		£753.00
Social members		£180.00
Lockers		£388.00
Bar Income	8	£10,888.25
Internal Match income - Malc, Catchpole, Dearman, Spoon drive		£1,916.30
Other Income	9	£4,525.00
Dinner dance	10	£213.85
General Sales		£1,472.80
Bonus Ball	11	£194.00
Kitchen		£4,090.58
<b>Total Income</b>		<b>£45,616.78</b>
<b>EXPENDITURE</b>		
Bar equipment & maintenance		£1,679.00
External fees		£2,588.90
Green expenses		£10,285.43
pavilion equipment & cleaning		£10,641.37
Electricity		£4,667.62
Miscellaneous Pavilion costs		£8,655.36
Kitchen supplies		£1,680.97
Clothing	12	£2,125.95
Engraving & score cards		£740.77
Telephone & Broadband		£1,129.01
Building & Water rates		£3,735.86
Admin costs		£1,267.10
Total expenditure		£49,197.34
<b>Surplus/(deficit) before depreciation</b>		<b>(£3,580.56)</b>
Building depreciation	13	£2,460.50
Capital Goods depreciation	14	£3,609.51
total depreciation		(£6,070.01)
<b>Surplus / (deficit) after depreciation</b>		<b>(£9,650.57)</b>



## Notes to Accounts

- 1 We purchased a new mower at a cost of £9,000.
- 2 The bank account balance includes monies held for third parties. For the President's charity we held £50 at the beginning of the year and £2,206.43 at the end. The closing balance also included £5,000 for the Tour.
- 3 Bar stock b/f at the beginning of the year was £1,834.72 with a closing stock of £1,613.68. The blazer badges and the men's ties have been written off as having virtually no sales value. Club shirts have been sold at a discounted rate, with a b/f stock value of £2,277 and a closing stock value of £300.
- 4 Cash in hand was £530 at the end of the year.
- 5 We accrued some invoices that were paid in the current year but related to costs incurred during 2024/25. Castle Water at £283.22 & EE broadband at £33.60.
- 6 Prepaid income is that income received which relates to the next year. For the dinner dance we brought forward (b/f) £1,617 from last year and carried forward (c/f) £1,855. For the Bonus ball b/f £200 and c/f £766.
- 7 Funds held for third parties. Charity £2,206.43 and Tour £5,000.
- 8 Bar income was calculated by deducting the cost of bar stock from the income. Total income £22,136.95 less stock b/f £1,834.72, less purchases £11,027.66 and add back closing stock of £1,613.68, giving Bar income of £10,888.25.
- 9 Other income includes a donation from Chas Nethercott of £150; Plant Sale proceeds of £503; Short Mat £2,235; Green Fees £60; Bridge & Crib £1,577. A total of £4,525.
- 10 November 2024 Dinner dance made a net contribution of £213.85.
- 11 Bonus Ball made a net contribution of £194.
- 12 The clothing made a loss of £2,125.95, but the sale of the ladies shirts was on the general sales table and not recorded separately so the actual loss is less.
- 13 Building depreciation is at 25% reducing balance.
- 14 Capital goods depreciation also at 25% reducing balance.

Report of the auditor. In accordance with audit guidelines, we consider the Potters Bar Bowls Club accounts to give a fair representation of the Club's financial activities for the year to 31<sup>st</sup> October 2025.

David Salmon

Bob Maule

Dated .....

Approved and adopted at the AGM by the members of the Club.

Date 17<sup>th</sup> January 2026

Signed .....

President Mick Brennan