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DERBYSHIRE COUNTY CROWN GREEN BOWLING ASSOCIATION



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2023 Treasurer's Report

By comparison to the Secretary's report, the Treasurer's report feels an easier task, primarily as I'd been involved with the finances in the 2022 season when I checked the accounts and made recommendations at last year's AGM.

As the 2023 Account Checker, I also completed a full audit of the accounts when they came to me in August after Glynn's passing.

At a high level, DCGBA's accounts are in a better position than they were 12 months ago.

The main account has made a profit of £6,878.42 this year and that is for several reasons, however the principal increase is due to the extra £1.00 per player fee that was agreed for the 2023 season. That decision in isolation has added £5,913.35 income onto the annual trading when compared to 2022.

While positive, we still have a little way to go before the accounts could be described as 'sound'. The turnover of the association within the calendar year is around £28,000 and with assets totalling £12,389.05 in the banks at the accounts close, I'd still like to see a figure closer to the years trading number in the bank for a better financial security.

At this point, it's worth reiterating that the individual bowler fee of £2.50 per player (previously £1.50) is the lifeblood of the association and allows the county to hold many events that are ultimately loss making in the calendar year. County teams and competitions make a considerable loss each year, and with engagement in the county's competitions falling, a trend I cannot see reversing any time soon, it's still imperative that this fee remains for the foreseeable future.

Something I've done this year and will do moving forward, is to always do a comparison with the previous year's trading on the accounts (2022 Columns on the Main Accounts Balance Sheet Income & Expenditure). I believe this is good practise and allows affiliate sections to see the impact of changes one year to the next. The next step beyond that will be to produce a forecast for the coming year, but due to workload that won't be possible for the 2024 accounts.

This leads me onto a point also made in the Secretary's report that BCGBA fees were altered in March 2023 after their AGM in January, which didn't give Derbyshire a chance to address those changes and as such, produced unexpected expenditure increases that we had no opportunity to address. I would like to think the precedent set at BCGBA for such activity isn't repeated. Fortunately, due to our £1.00 player fee we managed to keep those increases internal and not pass them onto the county's bowlers.

Glynn's passing has resulted in some challenges with the accounts, the greatest being the transfer of bank accounts to other people. While the main account has been successfully changed the satellite accounts are still outstanding and will require some attention in 2024 with the help of Glynn's family. There was also no handover of the accounts, so I've only been able to show what I could find.

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There have been benefits associated with these changes as well. On-line banking and an association bank debit card will result in more transactions being done directly into the bank account which are easier to track/check when compared to the multitude of cash transactions completed by Glynn, where often his own personal money and Derbyshire funds got intertwined. Moving forward and as agreed with the county registrar, Ian Wallis, cash transactions wherever possible will be avoided.

Player registration is one of the key contributory factors of cash payments. A set of fees collected in April as we start the season, with 99% of them completed with cheques & bank transfers, all work well. But residual players who require a £2.50 payment as the season progresses results in 'little bags' of money and a couple of pound coins stuck to a bit of paper in an envelope. This needs to change. Therefore, I would recommend a two-payment approach for all clubs in 2024 – A static payment for all clubs in April and a residual payment towards the end of the season to balance the club debts. It's also worth mentioning that the County Club & BCGBA Fees, all with a deadline of the end of April for payment, are widely ignored by many clubs. Upon my audit in August no fewer than 67 of the 135 clubs who should have paid county fees by April 31st had not done so. It seems to be the same habitual offenders when you look at passed years correspondence. A harder approach with such clubs I believe should at the very least be a discussion point for 2024.

An idiosyncrasy of the audited accounts showed an extra £1.00 fee being passed onto all Chesterfield Clubs for 'County Fees', all paying £21.00 where all clubs outside of Chesterfield were paying £20.00. Only Glynn would have been able to explain this, but I suggest it should stop in 2024.

There are some other points worth highlighting out of the accounts:

- This is the first time that the Registrar Account has been reviewed at the same time as the Main Accounts, and it has highlighted a banking anomaly that requires investigation in 2024. Both accounts are Virgin Money Charity Association accounts. The main account is producing a good monthly interest. However, the registrar account has incurred £78.30 of bank charges in 2023, while always having a positive balance throughout the year. Strange, we need to get to the bottom of this.
- The Veteran's Merit increased in costs in 2023 due to an invoice for food on the day from Matlock Golf Club. Part of me believes that this invoice, despite its existence in the paperwork, is a duplicate of the one earlier in the year for the Veterans Inter County Championship. There's no way to prove this as Glynn used his own cash to settle the account and as we have two receipts for different dates from Matlock Golf Club, I can only conclude that we paid twice.
- The County Cup needs reviewing financially. We gave out six club prizes in 2023 – the winner, the runners-up, two semi-finalists, the Repechage winner and runner-up. This is fine if we're getting 40-50 entries, but at only sixteen, six prizes are disproportional, and does in fact break the 'County Cup rule.7. – Prizes', where it says that the main account will not subsidise the competition.
- Junior Merit prizes are shown against the competition, where on previous balance sheets they've been lost within 'Development' expenses. The money we are putting into the 'Development Fund' via County Player fees is disproportional to the Development activity costs. More activity on development would justify that current process.
- Senior County game costs were greater in 2023 due to the Semi Final and Final games. This was offset by the £1500 prize for being the losing finalists. There was a significant saving on Junior County costs with no activity happening in 2023. I would rather have the bills for this activity in the knowledge that we're developing our young bowlers each year.

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- There is a notable saving on secretary expenses of approximately £1500 when compared to 2022. I believe this saving will be maintained going into 2024.
- There are a few other one-off expenses. 10,000 Scorecards were purchased in 2023. I don't believe we'll need any more of them for approx. 100 years. Both bowls mats and county shirts were purchased in 2023, when numerous numbers of both were found in Glynn's house during the 'clear out'. Again, we will not require any more of these items any time soon.

I'd like to thank the people who helped me while I was deciphering Glynn's accounts and performing this task at the end of the season:

To Graham Underhill from BCGBA, who was happy for Derbyshire to pay fees in 2023 at a pace that allowed me to get everything straight.

To Paul Chamberlain who helped me with the Virgin Money main account name transferring.

To Ian Wallis for being patient with me while I challenged the process required for the Registrar's account moving forward.

To John Bennison & Graham Jackson who checked the accounts just a few days ago.

To all of you who helped me with queries and finally to my wife who lost her husband for many weeks while I stared at countless numbers on bits of paper and cryptic notes on spreadsheets while trying to balance these numbers.

Calvin Jackson 02/12/2023