

Scottish Association of Blind Bowlers known as Visually Impaired Bowlers Scotland
DETAILED INCOME AND EXPENDITURE STATEMENT YEAR ENDING 31/12/2025

<u>INCOME</u>	£
Members Fees	£665.00
SABB Affiliations	£510.00
Sub Total Members	<u>£1,175.00</u>
<u>Fundraising</u>	£
Catering	£689.00
RS MacDonald Trust	
Donations/Raffles	£2,118.80
Baillie Gifford Grant	£5,000.00
Scottish Nationals	£90.00
SBF Badges/Ties	
UK V.I.B. Events	
World Bowls 2027	£250.00
Sub Total Fundraising	<u>£8,147.80</u>
Bank Interest Received	£80.71
TOTAL INCOME	<u>£9,403.51</u>
BALANCE B/F	£19,290.49
SURPLUS/(LOSS)	£3,064.53
	<u>£22,355.02</u>

TREASURER...James Aitken.....

AUDITOR...Linda Benton BA.....

<u>EXPENDITURE</u>	£
Admin & Sundry	£95.50
UK VIB Events	
Scottish Nationals	£130.00
Affiliation Fees	£150.00
Meetings/Agm/Egm Expenses	£142.00
Accountancy	
RS MacDonald Grant	£2,070.00
World Bowls 2025	
Catering	£1,061.56
Foundation Scotland Grant	£2,689.92
TOTAL EXPENSES	£6,338.98
CLOSING BANK BALANCE	£22,273.80
CASH IN HAND 31/12/2025	£81.22
	<u>£22,355.02</u>

TRUSTEE.....

TRUSTEE.....

Scottish Association of Blind Bowlers known as Visually Impaired Bowlers Scotland

Consolidated Statement of Balances as at 31st December 2025

BANK AND CASH IN HAND	Note	December 2025	December 2024
Opening Balances		£ 19,290.49	£ 17,235.89
Surplus/(Defecit) for Year		<u>£ 3,064.53</u>	<u>£ 2,054.60</u>
Closing Balances		<u>£ 22,355.02</u>	<u>£ 19,290.49</u>
RESERVES			
Unrestricted Funds:			
Emergency/Core	3	£ 3,000.00	£ 3,000.00
General Fund	3	£ 12,487.19	£ 9,662.74
Restricted Funds:			
RS MacDonald Trust Grant	3	£ -	£ 2,070.00
Baillie Gifford Grant	3	£ 6,867.83	£ 4,557.75
Total Funds		<u>£ 22,355.02</u>	<u>£ 19,290.49</u>

Approved by the Trustees and Signed on their Behalf

Scottish Association of Blind Bowlers known as Visually Impaired Bowlers Scotland

Consolidated Receipts and Payments Account for Year ended 31st December 2025

		12 Months to 31 Dec <u>2025</u>	12 Months to 31 Dec <u>2024</u>
<u>RECEIPTS</u>	<u>Notes</u>		
Voluntary income:			
Donations & Sponsors	1	£ 2,118.80	£ 1,536.00
RS MacDonald Trust Grant	2	£ -	£ 5,000.00
Catering		£ 689.00	
Baillie Gifford Grant	2	£ 5,000.00	£ 5,000.00
UK Events		£ 90.00	£ 2,325.00
World Bowls 2027		£ 250.00	
60th Anniversary		£ -	£ 737.94
VI/Para Challenge		£ -	£ 14,598.94
		<u>£ 8,147.80</u>	
Investment income:			
Bank Interest		£ 80.71	£ 119.47
		<u>£ 80.71</u>	<u>£ 119.47</u>
Income from charitable Activities:			
Subscriptions		£ 665.00	£ 690.00
Competition Fees		£ 510.00	£ 555.00
Ties, Badges & Clothing		£ -	£ 40.00
		<u>£ 1,175.00</u>	<u>£ 1,285.00</u>
Total receipts		<u><u>£ 9,403.51</u></u>	<u><u>£ 16,003.41</u></u>
<u>PAYMENTS</u>		12 Months to 31 Dec <u>2025</u>	12 Months to 31 Dec <u>2024</u>
Fundraising Expenses:			
Payments for Charitable Activities:			
UK VIB Events		£ -	£ 3,293.68
Affiliated Clubs (Fundraising)		£ -	
Postage, Telephone & Admin		£ 95.50	£ 40.20
Scottish Nationals, Presentation, Prizes & Gifts		£ 130.00	£ 1,630.28
Transport		£ -	
Affiliation Fees		£ 150.00	£ 165.00
RS MacDonald Grant		£ 2,070.00	£ 2,930.00
Baillie Gifford Grant		£ 2,689.92	£ 5,442.25
SBF Badges		£ -	£ 40.00
Catering		£ 1,021.00	
World Bowls 2027		£ -	£ 13,541.41
		<u>£ 6,156.42</u>	
Governance Costs:			
Meetings/Agm/Egm		£ 142.00	£ 207.40
Accountancy Fees		£ -	£ 200.00
		<u>£ 142.00</u>	<u>£ 407.40</u>
TOTAL PAYMENTS		<u><u>£ 6,298.42</u></u>	<u><u>£ 13,948.81</u></u>
Surplus/(Defecit) for Year		<u><u>£3105.09</u></u>	<u><u>£2054.60</u></u>

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Notes to Accounts for the year ending 31st December 2025

The accounts of the Scottish Association of Blind Bowlers for the Year ending 31st December 2025 have been prepared using the Receipts & Payments method as agreed by the Trustees in their Annual report.

Notes to the accounts regarding income and reserves are detailed below.

Expenditure is detailed within the receipts and payments statement and supporting documents within the financial pack.

1 Voluntary income

Donations & Sponsors

VIBS Triples raffle	£	170.00
Raffle - Regional Competition	£	110.00
Sale of bowls donated to VIBS	£	130.00
Indoor presentation raffle	£	169.00
Deer Park BC Donation	£	494.80
Triples Raffle at Dunblane	£	185.00
Singles Raffle at Larbert	£	105.00
Titwood Pairs Raffle	£	145.00
Hawkhead Raffle	£	80.00
Morrison Cup Raffle	£	80.00
Presentation Raffle	£	200.00
Indoor Triples Raffles	£	155.00
Indoor Rinks Raffle	£	95.00
	£	<u>2,118.80</u>

2 Fundraising

RS MacDonald Trust Grant	£	5,000.00
Baillie Gifford Development Fund Grant (£15,000 over 3 years)	£	<u>5,000.00</u>

3 Reserves

A reserve fund of £3000 has been set aside to cover Emergency and core costs.

	Reserve Fund	General Fund	Baillie Gifford Grant	RS MacDonald Trust Grant	Total Reserves
Reserves B/F	£ 3,000.00	£ 9,662.74	£ 4,557.75	£ 2,070.00	£ 19,290.49
Add Income		£ 4,403.51	£ 5,000.00		£ 9,403.51
	£ 3,000.00	£ 14,066.25	£ 9,557.75	£ 2,070.00	£ 28,694.00
Less Expenses		£ 1,579.06	£ 2,689.92	£ 2,070.00	£ 6,338.98
	£ 3,000.00	£ 12,487.19	£ 6,867.83	£ -	£ 22,355.02
Tfr to/ from General Fund					
Reserves at 31/12/25	£ 3,000.00	£ 12,487.19	£ 6,867.83	£ -	£ 22,355.02