Company registration number SC539063 (Scotland)

ABBEYVIEW BOWLING CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

THOMSON COOPER ACCOUNTANTS

ABBEYVIEW BOWLING CLUB

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ABBEYVIEW BOWLING CLUB

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JANUARY 2026

The trustees are pleased to present their annual report for the year ending 31 January 2026 which is also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities
The Club's objectives are set out in the Memorandum and Articles of Association adopted on 28 November 2017 as follows:

a. To foster the advancement of public participation in bowls as a sport (and 'sport' means sport which involves physical skill and exertion) in line with the rules and regulations of the relevant regional and national governing bodies.

a. The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, and only in relation to recreational facilities or activities which are available to members of the public at large with a view to improving conditions of life.

Powers

In pursuance of the objects listed above (but not otherwise), the Club shall have the following powers:

a. To provide relevant information, including information from public bodies, and facilitate the exchange and sharing of resources, ideas and the planning of services to the community;

b. To facilitate according to identified need the formation of ad hoc groups and working parties and thus enable specific tasks which might be identified locally to be undertaken;

a. Subject to such consents as may be required by law, to borrow and raise money for the furtherance of the objects of the Club in such manner and on such security as the Club may think fit;

a. To take such steps as may be deemed appropriate for the purpose of raising funds for the Club's activities and to invite and receive grants, donations and legacies of all kinds (and to accept any reasonable conditions attaching to them) from any organisation, person or persons by way of subscription, donation or otherwise; however the Club shall have the right to disclaim any gift, legacy or bequest in whole or in part in such circumstances as the Club may think fit;

a. To lend money and give credit (with or without security) and to grant guarantees and issue indemnities;

Volunteers

Paid employees of the charity are supported by the work of a small number of volunteers. The charity appreciates the time and effort, given by the volunteers, in helping it to achieve its objectives.

Achievements and performance
The charity is responsible for the operation of the indoor and outdoor bowling clubs at Abbeyview.

The trading activities of the former club are carried out by a wholly owned subsidiary – AVBCTRADING2017 Ltd. Any profits generated from the subsidiary are paid to the charity by way of a charitable donation paid in the form of a dividend to be used in furtherance of the charity's charitable objectives.

Financial review

The accounts for the year to 31 January 2026 show a surplus of £35,218 (2025 - £30,523). All reserves are unrestricted and the balance at 31 January 2025 was £503,515 (2025 - £468,297).

Principal funding sources

The principal sources of funding are membership income and visitor fees. In addition, the charity receives dividends from the subsidiary company (AVBCTRADING2017 Ltd) which operates the bar within the club. No dividend was received in the current year.

Investment policy and objectives

It is the policy of the trustees that all funds, which the charity may have available to invest, are lodged in a bank account. Ensuring the security and ready availability of such funds are the main determining factors in setting the policy.

Investment performance

No bank interest accrued on bank accounts.

Reserves policy

The trustees manage the reserves in such a way as to ensure that it has sufficient funds to meet various identified contingencies and foreseeable costs. The trustees consider it prudent to encompass within its policy the following financial reserves:

- Sufficient funding to cover three months running costs.
- Sufficient funding to cover legal and financial liabilities pertaining to a wind up of the organisation.

At the year end the charity had unrestricted reserves of £503,515 (2025 - £468,297). However £265,221 (2025 - £274,983) is represented by property and other fixed assets, therefore free reserves are £238,294 (2025 - £193,314).

The trustees are aware that costs need to be monitored and financial support may be needed to provide the funds required to allow the club to continue as a going concern.

Plans for future periods

Our challenge for the coming years is to sustain and develop our service to continue to meet the needs of the members of Abbeyview Bowling Club and to encourage and develop the sport of bowling in Dunfermline and beyond.

Structure, governance and management

Governing Document

Abbeyview Bowling Club is a company registered in Scotland (Number SC539063). The company is registered by the Office of Scottish Charity Regulator (OSCR) as a Scottish Charity (Number SC048008). The company received charitable status on 20 December 2017. The charity is a company limited by guarantee, incorporated on 28 June 2016, and the liability of each member of the charity in the event of its winding up is limited to £1. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mr G Mitchell	
Mr C Clark	
Mr I Symonds	(Resigned 7 April 2025)
Mr M Spriggs	
Mr P O'Donnell	
Mrs E McHale	
Mr J Fernie	
Mr C Anderson	
Mrs E Anderson	(Appointed 7 April 2025)

Secretary
Mr S Roxburgh

Charity Number
SC048008

Company Number
SC539063

Principal Address
Abbeyview
Dunfermline
KY11 4HA

Independent Examiner
Fiona Haro CA
Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Recruitment and Appointment of Trustees
Trustees can be appointed at any point throughout the year. Existing Trustees are eligible for re-election at the Annual General Meeting.

Abbeyview Bowling Club ensures all recruitment is open and transparent. Methods used to recruit and appoint Trustees are advertising throughout the Club, to ensure a wide breadth of candidates are reached, followed by an application, interview and induction process.

Induction and training of new trustees
New trustees are offered induction covering roles and responsibilities etc, updated policies are regularly circulated and organisational development days are held on a regular basis.

Pay policy for senior staff
The Trustees consider the board of directors comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between any trustee of the charity and another organisation in which they are involved, must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The charity continues to maintain close links with Fife Council and with other key partnership bodies including Bowls Scotland.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks, to which Abbeyview Bowling Club is exposed, have been identified by the trustees, and systems have been established in order to mitigate those risks. Such systems are reviewed annually by the trustees.

Statement of trustees responsibilities

The trustees, who are also the directors of Abbeyview Bowling Club for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Mr J Fernie James Fernie
Trustee

16 March 2026

ABBEYVIEW BOWLING CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ABBEYVIEW BOWLING CLUB

I report on the accounts of the charity for the year ended 31 January 2025 which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner
The charity's trustees, who are also the directors of the Abbeyview Bowling Club for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

   (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
   (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

   have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Fiona Haro

Fiona Haro CA
Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: 16 March 2026

ABBEYVIEW BOWLING CLUB

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income and endowments from:			
Donations and legacies	2	6,376	5,554
Charitable activities	3	79,649	75,793
Other trading activities	4	464	1,912
Other income	5	26,875	31,338
Total income		113,364	114,597
Expenditure on:			
Charitable activities	6	78,146	84,344
Total expenditure		78,146	84,344
Net income and movement in funds		35,218	30,253
Reconciliation of funds:			
Fund balances at 1 February 2025		468,297	438,044
Fund balances at 31 January 2026		503,515	468,297

All income and expenditure derive from continuing activities.

All the charity's fund are unrestricted.

ABBEYVIEW BOWLING CLUB

BALANCE SHEET

AS AT 31 JANUARY 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	11		265,221		274,983
Investments	12		1		1
			265,222		274,984
Current assets					
Debtors	13	142,010		48,371	
Cash at bank and in hand		98,833		147,462	
		240,843		195,833	
Creditors: amounts falling due within one year	14	(2,550)		(2,520)	
Net current assets			238,293		193,313
Total assets less current liabilities			503,515		468,297
Income funds					
Unrestricted funds			503,515		468,297
			503,515		468,297

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2026.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of the financial statements for the year in question in accordance with section 476.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Trustees on 16 March 2026

Mr J Fernie
Trustee

James Fernie

Company registration number SC539063

1 Accounting policies

Charity information

The organisation is a charitable company limited by guarantee and has no share capital. In the event of the company being wound up each member is obliged to contribute an amount not exceeding £1.

1.1 Accounting convention

The principal accounting policies adopted, judgements and key sources of estimating uncertainties in the preparation of the financial statements are as follows:

Basis of preparation

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Abbeyview Bowling Club meets the definition of a public benefit entity under FRS 102.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Going concern

The accounts are prepared on the going concern basis. The trustees have an expectation that the Club has sufficient funds to enable it to operate for a period of at least 12 months from the date on which the accounts are approved.

1.3 Charitable funds

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

1

Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred when performance related grants are received in advance of the performances or event to which they relate.

Incoming resources from charitable activities is accounted for when earned.

1 Accounting policies **(Continued)**

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time Trustees is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The company is not registered for VAT and accordingly irrecoverable VAT is charged against the category of resources expended to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services to its beneficiaries. It includes both the direct costs and indirect costs necessary to support these activities.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, and governance costs which support the charity. The bases on which support costs have been allocated are set out in note 10.

1.6 Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at annual rates calculated to write off the cost of each asset over its expected useful life, as follows:

Leasehold land and buildings	2% Straight Line
Fixtures and fittings	25% Straight Line
Biomass Heating System	10% Straight Line

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2026	2025
	£	£
Donations	6,376	5,554

3 Income from charitable activities

	2026	2025
	£	£
Rink fees	52,581	48,138
Members subscriptions	27,068	27,655
	79,649	75,793
Analysis by fund		
Unrestricted funds	79,649	75,793

4 Income from other trading activities

	Unrestricted funds 2026	Unrestricted funds 2025
	£	£
Vending Income	130	1,392
Club Kit Income	334	520
	464	1,912

5 Other income

	Unrestricted funds 2026	Unrestricted funds 2025
	£	£
Renewable heat incentive	19,054	22,519
Transport and Entry Fees	5,407	5,942
Social activities, Sponsorship and prize money	2,414	2,877
	26,875	31,338

6 Charitable activities

	Provide Indoor & Outdoor Bowling 2026	Provide Indoor & Outdoor Bowling 2025
	£	£
Staff costs	19,534	19,328
Depreciation and impairment	9,761	21,771
Rent & Rates	6,170	5,711
Insurance	3,670	3,335
Repairs & Maintenance	2,142	4,771
Green Maintenance	14,479	9,382
Travel Expenses	5,429	6,755
Prize Money	1,259	1,271
Vending	40	426
Telephone	240	240
Affiliation Fees	3,672	3,519
Accountancy fees	2,586	2,442
Sundry expenses	6,154	2,093
Club Kit	520	780
	75,656	81,824
Share of governance costs (see note 8)	2,490	2,520
	78,146	84,344

All direct costs incurred are in respect of the charity's principal activity of operation of the indoor and outdoor bowling clubs at Abbeyview. All costs are allocated on a direct basis.

Expenditure on charitable activities was £78,146 (2025 - £84,343) all of which was unrestricted.

7 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,490	2,520
Depreciation of owned tangible fixed assets	9,761	21,771

8 Support costs

	Support costs	Governance costs	2026	2025
	£	£	£	£
Independent Examiner's fee	-	2,490	2,490	2,520
	-	2,490	2,490	2,520

9 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Operation of Bowling Centre	3	3
Administration and support	1	1
Total	4	4

Employment costs	2026	2025
	£	£
Wages and salaries	18,700	19,072
Social security costs	834	256
	19,534	19,328

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The key management personnel of the charity comprise the trustees.

The total amount of employees benefits received by key management personnel is Nil (2025 - Nil).

10 Taxation

As the company is recognised by HM Revenue and Customs as a charity, there is no liability to taxation.

11 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Biomass Heating System	Total
	£	£	£	£
Cost				
At 1 February 2025	340,612	10,840	84,074	435,526
At 31 January 2026	340,612	10,840	84,074	435,526
Depreciation and impairment				
At 1 February 2025	66,230	10,240	84,074	160,544
Depreciation charged in the year	9,461	300	-	9,761
At 31 January 2026	75,691	10,540	84,074	170,305
Carrying amount				
At 31 January 2026	264,921	300	-	265,221
At 31 January 2025	274,383	600	-	274,983

All of the company's fixed assets are used in the furtherance of the company's charitable activities.

12 Fixed asset investments

	Other investments
Cost or valuation	
At 1 February 2025 & 31 January 2026	1
Carrying amount	
At 31 January 2026	1

Other investments comprise:	Notes	2026 £	2025 £
Investments in subsidiaries		1	1

Investments comprise a 100% holding in AVBCTRADING 2017 Ltd. The subsidiary company pays its profits to the charity as a dividend each year. The capital and reserves of the subsidiary is a deficit £xxxxxxxx (2025 - (£21,068).

13 Debtors

Amounts falling due within one year:	2026 £	2025 £
Amounts owed by subsidiary undertakings	142,010	48,371

14 Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	2,550	2,520

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 February 2025 £	Incoming resources £	Resources expended £	At 31 January 2026 £
General funds	468,297	113,364	(78,146)	503,515

Previous year:	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
General funds	438,044	114,597	(84,344)	468,297

16 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).