

Scottish Charity No. SC051596 (Scotland)

AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
TRUSTEES' ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
TRUSTEES REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the Charities Accounts (Scotland) Regulations 2006 (as amended), the constitution of the charity 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

Auchtermuchty Bowling Club's main objective is the advancement of public participation in the sport of Lawn Bowls.

Activities undertaken to achieve this are social playing events open to everyone through Bowls Scotland's TryBowls initiative and Club coaching, targeted at juniors between 6-17yrs but also available to any new and existing members.

The charity also takes part in various playing events and activities including friendlies with other lawn bowls clubs to advance participation.

ACHIEVEMENTS AND PERFORMANCE

The Charity through its participation in the sport of lawn bowls, had a very positive season, winning various competitions; Ladies Tayside Knockout Cup, Cupar and District Seniors league and knockout shield.

The Charity also reached finals in the Gents Fife Fours and Triples. Reaching semifinals in the Scottish Gents Pairs and Ladies over 55s Singles. Our Juniors also reached district semifinals in the singles, pairs and triples.

We also had members represent the club in the County teams representing Fife; 5 in the men's team, 5 in the Ladies team, 2 in the senior team and 2 in the under 25s team

The clubhouse had some improvements made during the winter months, with a new carpet, addition trophy cabinet and coat of paint throughout. This all complimented the improvements made to the bar area

Future plans for the charity are to continue making the green a reliable sustainable playing surface, improvement to the clubhouse and surround grounds, also continuing to promote the participation in the sport of lawn bowls.

FINANCIAL REVIEW

The deficit for the year to 31 August 2025 was £4,970 (2024 surplus – £4,222).

Total funds held at 31 August 2025 were £72,737 (2024 - £77,707) including fixed assets of £1,476 (2024 - £1,083). All funds are unrestricted funds and are available for the general charitable purposes of the charity.

RESERVES POLICY

Other than the general objectives of the charity to be financially sustainable there is currently no formal reserves policy at present and a reserve policy is top of the review list in the coming year.

AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
TRUSTEES REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Auchtermuchty Bowling Club is Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution and charitable status was granted by OSCR (Office of the Scottish Charity Regulator) on 17 February 2022.

Appointment of Trustees

Trustees are elected by the membership at the Annual General Meeting and hold their positions for one year, with the possibility of renewal if re-elected. There are no term limits on trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name: Auchtermuchty Bowling Club

Charity registration number: SC051596

Charity address: Upper Greens
Auchtermuchty
Fife
KY14 7BX

Trustees:

The following have served as trustees from 1 September 2024 to the date of approval of the Accounts:

Lorraine Duncan	
Debbie Graham	
Johnny Graham	
Jon Graham	
Scott Carstairs	(appointed November 2024)
Mick Hoggan	
John Pearson	(appointed November 2024)
Ryan Kotlewski	
Sarah Leitch	
Gary Litts	
Michelle MacKinnon	
Annette Scott	
Stuart Szylak	
Katrina Walker	

Independent Examiner: Matthew Struthers, BA, CA
Henderson Black & Co
Chartered Accountants
Edenbank House
22 Crossgate
Cupar
Fife
KY15 5HW

**AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
TRUSTEES REPORT
FOR THE YEAR ENDED 31 AUGUST 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

In preparing these accounts, the trustees are required to:

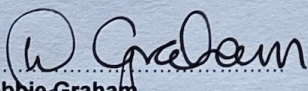
- select suitable accounting policies and then apply them consistently and observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures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

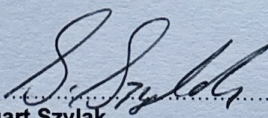
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity which enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved on 23 November 2025.

Signed on behalf of trustees


Debbie Graham
Trustee


Stuart Szylak
Trustee

AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AUCHTERMUCHTY BOWLING CLUB

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 5 to 12.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts 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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine and report on the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trust and the trustees for my work or for this report.

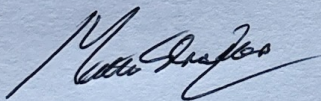
Basis of Independent Examiner's Statement

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 accounts, and seeking 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:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Matthew Struthers, BA CA
Partner
Henderson Black & Co
Chartered Accountants

Edenbank House
22 Crossgate
CUPAR
Fife
KY15 5HW

15 DECEMBER 2025

AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	12	3,671	2,523
Charitable activities	12	10,631	10,557
Other trading activities	12	3,286	2,045
Investments	12	15,518	30,190
Other income	12	180	160
Total Income		<u>33,286</u>	<u>45,475</u>
Expenditure on:			
Charitable activities	12	38,256	41,253
Total Expenditure		<u>38,256</u>	<u>41,253</u>
Net income		(4,970)	4,222
Transfers between funds		-	-
Net movement in funds		<u>(4,970)</u>	<u>4,222</u>
Reconciliation of funds:			
Total funds brought forward		77,707	73,485
Total funds carried forward		<u>72,737</u>	<u>77,707</u>

The notes on page 8 to 12 form part of these accounts.

The Statement of Financial Activities includes all gains and losses recognised in the year.

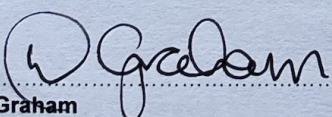
All income and expenditure derived from activities which will continue after the year end.

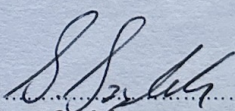
AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
BALANCE SHEET
AS AT 31 AUGUST 2025

		2025 £	2024 £
Fixed Assets	Note		
Tangible Fixed Assets	5	1,475	1,082
Investments	6	1	1
Total Fixed Assets		<u>1,476</u>	<u>1,083</u>
Current Assets			
Stock		270	1,187
Debtors	7	36,355	38,632
Cash at bank and in hand		38,740	42,174
Total Current Assets		<u>75,365</u>	<u>81,993</u>
Liabilities			
Creditors due within one year	8	(4,104)	(5,369)
Net Current Assets		<u>71,261</u>	<u>76,624</u>
Total assets less current liabilities		<u>72,737</u>	<u>77,707</u>
Total net assets		<u>72,737</u>	<u>77,707</u>
Total charity funds	11	<u>72,737</u>	<u>77,707</u>

The notes on page 8 to 12 form part of these accounts.

The accounts were approved by the trustees on 23 November 2025 and signed on their behalf by:


 Debbie Graham
 Trustee


 Stuart Szylak
 Trustee

Charity Registration No SC051596

AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025

	Total Funds 2025 £	Total Funds 2024 £
Net cash (used in)/provided by operating activities	<u>(3,137)</u>	<u>(24,536)</u>
Cash flows from investing activities:		
Interest and dividends	290	392
Purchase of fixed assets	(587)	-
Net cash (used in)/provided by investing activities	<u>(297)</u>	<u>392</u>
Change in cash and cash equivalents in the year	<u>(3,434)</u>	<u>(24,144)</u>
Cash and cash equivalents brought forward	<u>42,174</u>	<u>66,318</u>
Cash and cash equivalents carried forward	<u>38,740</u>	<u>42,174</u>
Analysis of cash and cash equivalents		
Cash at bank and in hand	<u>38,740</u>	<u>42,174</u>
Total cash and cash equivalents	<u>38,740</u>	<u>42,174</u>
Reconciliation of net income to net cash flow from operating activities		
Net (expenditure)/income for the year (as per the statement of financial activities)	(4,970)	4,222
Adjustments for:		
Depreciation charges	194	135
Interest and dividends	(290)	(392)
Decrease/(increase) in stock	917	(1,187)
Decrease/(increase) in debtors	2,277	(29,819)
(Decrease)/increase in creditors	(1,265)	2,505
Net cash (used in)/provided by operating activities	<u>(3,137)</u>	<u>(24,536)</u>

Analysis of changes in net debt

	At start of year	Cashflows	Non cash changes	At end of year
Cash and cash equivalents:				
Cash at bank and in hand	42,174	(3,434)	-	38,740
	<u>42,174</u>	<u>(3,434)</u>	<u>-</u>	<u>38,740</u>

AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting Policies

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

1.1 Basis of preparation

The 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).

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

The accounts have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity and the amounts reported are rounded to the nearest £.

The Trustees believe that there are no material uncertainties that would lead them to question the charity's ability to continue as a going concern.

Assets and liabilities of the Unincorporated Association, Auchtermuchty Bowling Club, were transferred to the Charity on 1 September 2022. Land and Buildings held by the Unincorporated Association have not been transferred. Plant and equipment fully expensed or written off in the Accounts of the Unincorporated Association and the accounting value at the date of transfer was £nil.

1.2 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are grants and donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken.

1.3 Income

Income, including revenue grants and legacies, is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Equipment, fixtures and fittings - straight line over 10 years

**AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

1 Accounting Policies (continued)

1.6 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Net gains and losses arising on revaluation and disposals during the year are included in the statement of financial activities.

1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.8 Taxation

The charity is exempt from taxation. The subsidiary's profits are paid to the charity by gift aid. These are included in the charity's financial statements as investment income.

2 Judgements and key sources of estimation uncertainty

In the application of the charities' accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Accruals

Trustees estimate the requirements for accruals using post year end information. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

3 Legal status of the charity

The charity is a Scottish Charitable Incorporated Organisation (SCIO).

4 Trustees

The key management personnel of the Club comprise of the trustees only. No trustee received remuneration in the year (2024 - nil).

No expenses were paid to trustees in the year (2024 - nil).

During the year the trustees made donations to the charity of £nil (2024 - nil).

5 Tangible fixed assets

	Plant, equipment and fittings 2025 £	Total 2025 £	Plant, equipment and fittings 2024 £	Total 2024 £
Cost				
At 1 September 2024	1,352	1,352	1,352	1,352
Additions	587	587	-	-
Disposals	-	-	-	-
At 31 August 2025	1,939	1,939	1,352	1,352
Depreciation				
At 1 September 2024	270	270	135	135
Charge for year	194	194	135	135
Disposals	-	-	-	-
At 31 August 2025	464	464	270	270
Net book value				
At 31 August 2025	1,475	1,475	1,082	1,082
At 31 August 2023	1,082	1,082	1,217	1,217

6 Fixed asset investments

	Total £
Cost of shares at 1 September 2024 and 31 August 2025	1

The company holds 100% of the share capital of The Ditch ABC Limited, SC725672.

The aggregate amount of capital and reserves and the results of this undertaking for the last relevant financial year were as follows:

	2025 £	2024 £
Turnover	98,001	105,052
Expenditure	82,802	76,219
Profit/(loss) for the year	15,228	28,867
Aggregate amount of assets, liabilities and funds	-	-
Share capital	1	1

7 Debtors

	2025 £	2024 £
Amounts due from group undertakings	36,355	38,632
	36,355	38,632

AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

8	Creditors: amounts falling due within one year	2025 £	2024 £
	Trade creditors	2,604	3,869
	Accruals	1,500	1,500
		<u>4,104</u>	<u>5,369</u>

9 Volunteers

The charity benefits greatly from the involvement of volunteers who contribute significantly towards meeting the objectives of the charity.

10 Related party transactions

At the year end, the charity was due £36,355 from The Ditch ABC Limited (2024 - £38,632).

The Board of The Ditch ABC Limited has agreed to pay the distributable reserve for the year of £15,228 (2024 - £29,798) to the charity.

The Club became a SCIO on 17 February 2022 and the activities of the Club were transferred from the Unincorporated Association to SCIO. The ownership of the land and buildings did not transfer to the SCIO. It is assumed the ownership of the land and buildings remains with the members of the committee of the Unincorporated Association.

11 Funds

	Balance at 1 September 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2025 £
Unrestricted funds:					
General fund	77,707	33,286	(38,256)		72,737
	<u>77,707</u>	<u>33,286</u>	<u>(38,256)</u>	<u>-</u>	<u>72,737</u>
Total funds	<u>77,707</u>	<u>33,286</u>	<u>(38,256)</u>	<u>-</u>	<u>72,737</u>
	Balance at 1 September 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2024 £
Unrestricted funds:					
General fund	73,485	45,475	(41,253)	-	77,707
	<u>73,485</u>	<u>45,475</u>	<u>(41,253)</u>	<u>-</u>	<u>77,707</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>73,485</u>	<u>45,475</u>	<u>(41,253)</u>	<u>-</u>	<u>77,707</u>

Purpose of unrestricted funds

The general fund is for the general purposes of the charity.

AUCHTERMUCHTY BOWLING CLUB
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

12 Detailed statement of financial activities

	Total Funds 2025 £	Total Funds 2024 £
Income from:		
Donations and legacies		
Donations	3,671	2,523
Grants	-	-
	<u>3,671</u>	<u>2,523</u>
Charitable activities		
Membership	7,309	7,228
Sponsorship	2,875	1,330
Merchandise	447	1,439
Hall hire	-	560
	<u>10,631</u>	<u>10,557</u>
Other trading activities		
Playing and social events	3,286	2,045
	<u>3,286</u>	<u>2,045</u>
Income from investments		
Bank interest income	290	392
Gift Aid donation from subsidiary The Ditch ABC Limited	15,228	29,798
	<u>15,518</u>	<u>30,190</u>
Other income		
Sundry income	180	160
	<u>180</u>	<u>160</u>
Total income	<u>33,286</u>	<u>45,475</u>
Expenditure on:		
Charitable activities		
Greens maintenance	14,112	11,733
Club house maintenance	5,984	8,775
Affiliation Fees	851	912
Playing and social events	3,008	3,866
Prizes Giving	2,247	3,244
Merchandise	954	1,309
Insurance	1,469	1,469
Water charges	1,049	1,351
Heat and light	5,860	5,504
Telephone and internet	981	824
Other expenses	115	631
Independent examination fee	1,432	1,500
Depreciation	194	135
Total expenditure	<u>38,256</u>	<u>41,253</u>
Net (expenditure)/income	(4,970)	4,222
Transfers	-	-
Net movement in funds	<u>(4,970)</u>	<u>4,222</u>